



Mosquito and Vector Management District of Santa Barbara County

Environmental Management of Human Disease Vectors

TRUSTEES (TERM ENDING):

President Teri Jory, City of Santa Barbara (1/4/23)

Vice-President Adam Lambert, Santa Barbara County
(12/31/22)

Secretary Bob Williams, Santa Barbara County
(12/31/22)

Charles Blair, Santa Barbara County (12/8/23)

Craig Geyer, City of Goleta (1/1/24)

Cathy Schlottmann, Santa Barbara County (12/8/23)

Joe Franken, City of Carpinteria (1/31/23)

Vacant, Santa Barbara County

Persons with disabilities who require any disability-related modification or accommodation, including auxiliary aids or services, in order to participate in the meeting are asked to contact the District's General Manager prior to the meeting by telephone at (805) 969-5050 or by email at gm@mvmddistrict.org.

SPECIAL MEETING OF THE BOARD OF TRUSTEES

CONSISTENT WITH ASSEMBLY BILL 361, THE BOARD MEETING WILL BE HELD BY REMOTE CONFERENCING. MEMBERS OF THE PUBLIC WHO WISH TO OBSERVE THE MEETING AND/OR OFFER PUBLIC COMMENT CAN ACCESS THE MEETING BY USING THE FOLLOWING LINK: <https://us02web.zoom.us/j/89112485224> (MEETING ID: 891 1248 5224; PASSCODE: 703352; DIAL IN FOR AUDIO ONLY: +1-408-638-0968

MAY 18, 2022, 2:00 PM

AGENDA

1. ROLL CALL

2. CONFIRMATION OF AGENDA

3. STAFF ANNOUNCEMENTS regarding District business

4. PUBLIC COMMENT. Time reserved for the public to address the Board of Trustees relative to matters of District business not on the agenda. Comment time regarding specific agenda items will be available during consideration of the particular agenda items.

5. ITEMS OF GENERAL CONSENT. The following items can be approved by a single action of the Board. Items requiring additional discussion may be withdrawn from the listing and addressed in separate actions. (See attachments for each.)

- A. Approval of the Minutes of the April 7, 2022 special meeting (Page 3)
- B. Approval of the Minutes of the April 14, 2022 regular meeting (Page 5)
- C. Approval of the Minutes of the April 28, 2022 special meeting (Page 8)
- D. Approval of the April Financial Statements for County Fund 4160 (Page 11)
- E. Approval of the April Disbursement Report (Page 16)
- F. Approval of the April Disease Surveillance Report (Page 21)
- G. Approval of the April District Operations Report (Page 24)

6. OLD BUSINESS. The Board will discuss and may take action on the following items:

- A. Accounts receivable contracts' status (5909 Misc. Revenue) (Page 25)
- B. Review and approve budget for FY 2022-2023. (Page 26)

- 7. NEW BUSINESS.** The Board will discuss and may take action on the following items:
- A.** Consider and approve Resolution 22-08: “A Resolution of the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County Authorizing Continuation of Remote Teleconferencing Meetings of the District’s Legislative Bodies Pursuant to Government Code Section 54953(e)”. (Page 28)
 - B.** Presentation from Zacharias Hunt, CEO for ZWorld GIS regarding Geospatial Information Systems and data management programs for the District.
 - C.** Consider and approve Resolutions 22-09 and 22-10 declaring the Intention to Continue Assessments, Preliminarily Approving Engineer’s Report, and Providing for Notice of Hearing on July 14, 2022 for Fiscal Year 2022-23 for the Mosquito and Vector Management District of Santa Barbara County for Service Zone 1 and Service Zone 2 (Page 30)
 - D.** Approve Audit Report for FYE 2021. (Page 93)
 - E.** Approve the Side Letter of Agreement between the Mosquito and Vector Management District of Santa Barbara County and the Mosquito and Vector Management District of Santa Barbara County Employees Association regarding the salary survey conducted pursuant to memorandum of understanding. (Page 131)
 - F.** Consider and approve contract for Total Compensation Systems, Inc. (TCS) for actuarial services through December 2024, decide on whether to have TCS conduct either a roll-forward or a full valuation for fiscal-year end 2022 reporting, and presentation of TCS’s recommendation for the “Employer Contribution Target Amount” for reducing the District’s OPEB liability. (Page 132)
 - G.** CERBT and PARS trust fund investment performance in April (Page 140)

8. GENERAL MANAGER'S REPORT (Page 141)

9. BOARD ANNOUNCEMENTS

10. ADJOURNMENT (The next meeting is scheduled for Thursday, June 9, 2022.)

**MOSQUITO AND VECTOR MANAGEMENT DISTRICT
of Santa Barbara County
MINUTES OF SPECIAL MEETING OF TRUSTEES
April 7th, 2022**

The special meeting of the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County was held at 2:00 PM, on Thursday, April 7th, 2022 via teleconference as allowed by California AB 361.

1. ROLL CALL.

TRUSTEES PRESENT:

President Teri Jory
Vice-President Adam Lambert
Secretary Robert Williams
Trustee Craig Geyer
Trustee Joe Franken
Trustee Charlie Blair

TRUSTEES ABSENT:

Trustee Cathy Schlottmann

IN ATTENDANCE:

Brian Cabrera, General Manager
Jessica Sprigg, Administrative Assistant
Carrie Troup, CPA

2. CONFIRMATION OF AGENDA

-No changes requested.

3. PUBLIC COMMENT

Time reserved for the public to address the Board of Trustees regarding Resolution 22-06.

-None.

4. NEW BUSINESS

Consider and approve Resolution No. 22-06 authorizing continuation of remote teleconference meetings of the District's legislative bodies for the period April 7, 2022 to May 6, 2022 pursuant to Government Code section 54953(e)

-It was moved by Trustee Williams and seconded by Trustee Geyer to adopt Resolution 22-06 and read by title only. Motion passed 6-0-0 by roll call vote.

5. ADJOURNMENT

As there was no further business to be brought before the Board, the meeting was adjourned.

I certify that the above minutes substantially reflect the actions of the Board:

BY:

APPROVED:

Teri Jory
Board President

Robert Williams
Board Secretary

**MOSQUITO AND VECTOR MANAGEMENT DISTRICT
of Santa Barbara County
MINUTES OF REGULAR MEETING OF TRUSTEES
April 14th, 2022**

The regular meeting of the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County was held at 2:00 PM, on Thursday, April 14th, 2022 via teleconference as allowed by California AB 361.

1. ROLL CALL.

TRUSTEES PRESENT:

President Teri Jory
Vice-President Adam Lambert
Secretary Robert Williams
Trustee Charlie Blair

TRUSTEES ABSENT:

Trustee Craig Geyer
Trustee Joe Franken
Trustee Cathy Schlottmann

IN ATTENDANCE:

Brian Cabrera, General Manager
Jessica Sprigg, Administrative Assistant
Carrie Troup, CPA

Due to lack of a quorum, no meeting was held. President Jory called for a special meeting to be held April 28th at 11AM.

2. CONFIRMATION OF AGENDA

3. STAFF ANNOUNCEMENTS regarding District business.

4. PUBLIC COMMENT –

6. CLOSED SESSION

A. Public comment on closed session agenda items

B. Closed Session Pursuant to Government Code Section 5497 Discussion of the Side Letter of Agreement between the Mosquito and Vector Management District of Santa Barbara County and the Mosquito and Vector Management District of Santa Barbara County Employees Association regarding the salary survey conducted pursuant to memorandum of understanding.

Reconvene to open session to report action taken (if any) in closed session

7. ITEMS OF GENERAL CONSENT. The following items are approved by a single action of the Board. Items requiring additional discussion may be withdrawn from the listing and approved in a separate action.

- A. Approval of the Minutes of the March 10, 2022 special meeting
- B. Approval of the March Financial Statements for County Fund 4160
- C. Approval of the March Vendor Disbursement Report
- D. Approval of the March Disease Surveillance Report
- E. Approval of the March District Operations Report

8. OLD BUSINESS

- A. Accounts receivable contracts' status (5909 Misc. Revenue)
- B. Update on the 2022-2023 District budget
- C. Update on locker room shower repairs

9. NEW BUSINESS

- A. Consider and approve Resolution 22-07: “A Resolution of the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County Authorizing Continuation of Remote Teleconferencing Meetings of the District’s Legislative Bodies Pursuant to Government Code Section 54953(e)”.
- B. Discussion of a proposal from ZWorld GIS for developing and implementing Geospatial Information Systems and data management programs for the District.
- C. Nominations sought for a trustee representative and an alternate trustee representative on the VCJPA Board of Directors.
- D. Discussion of CERBT and PARS trust fund investment performance
- E. Discussion of how to factor increasing gasoline costs into service contracts
- F. Discussion of proposed Aedes aegypti publication for distribution in Santa Barbara area newspapers by N&R Publications

10. MANAGER’S REPORT

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11. BOARD ANNOUNCEMENTS

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12. ADJOURNMENT

As there was no further business to be brought before the Board, the meeting was adjourned.

I certify that the above minutes substantially reflect the actions of the Board:

BY:

APPROVED:

Teri Jory
Board President

Robert Williams
Board Secretary

**MOSQUITO AND VECTOR MANAGEMENT DISTRICT
of Santa Barbara County
MINUTES OF SPECIAL MEETING OF TRUSTEES
April 28th, 2022**

The special meeting of the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County was held at 2:00 PM, on Thursday, April 28th, 2022 via teleconference as allowed by California AB 361.

1. ROLL CALL.

TRUSTEES PRESENT:

President Teri Jory
Vice-President Adam Lambert
Secretary Robert Williams
Trustee Charlie Blair
Trustee Craig Geyer
Trustee Joe Franken

TRUSTEES ABSENT:

Trustee Cathy Schlottmann

IN ATTENDANCE:

Brian Cabrera, General Manager
Jessica Sprigg, Administrative Assistant
Carrie Troup, CPA

2. CONFIRMATION OF AGENDA

-No changes requested.

3. STAFF ANNOUNCEMENTS regarding District business.

-None.

4. PUBLIC COMMENT –

-None.

6. CLOSED SESSION

A. Public comment on closed session agenda items

-No public comment.

B. Closed Session Pursuant to Government Code Section 5497 Discussion of the Side Letter of Agreement between the Mosquito and Vector Management District of Santa Barbara County and the Mosquito and Vector Management District of Santa Barbara County Employees Association regarding the salary survey conducted pursuant to memorandum of understanding.

Reconvene to open session to report action taken (if any) in closed session

-No action to report.

7. ITEMS OF GENERAL CONSENT. The following items are approved by a single action of the Board. Items requiring additional discussion may be withdrawn from the listing and approved in a separate action.

- A. Approval of the Minutes of the March 10, 2022 special meeting
 - B. Approval of the March Financial Statements for County Fund 4160
 - C. Approval of the March Vendor Disbursement Report
 - D. Approval of the March Disease Surveillance Report
 - E. Approval of the March District Operations Report
- It was moved by Trustee Geyer and seconded by Trustee Williams to approve the Items of General Consent. Motion passed 6-0-0 by roll call vote.*

8. OLD BUSINESS

- A. Accounts receivable contracts' status (5909 Misc. Revenue)
-Board discussed continued increase of gas prices and the potential avenues to recoup these costs.
- B. Update on the 2022-2023 District budget
-Preliminary budget includes a five percent increase in revenues. Considerations for the budget include shower repair, GIS program, and OPEB contributions.
- C. Update on locker room shower repairs
-The iron pipe leading from the shower drain is corroded and staff is waiting on an estimate from plumbers for replacement.

9. NEW BUSINESS

- A. Consider and approve Resolution 22-07: “A Resolution of the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County Authorizing Continuation of Remote Teleconferencing Meetings of the District’s Legislative Bodies Pursuant to Government Code Section 54953(e)”.
-It was moved by Trustee Williams and seconded by Trustee Geyer to adopt Resolution 22-07 and read by title only. Motion passed 6-0-0 by roll call vote.
- B. Discussion of a proposal from ZWorld GIS for developing and implementing Geospatial Information Systems and data management programs for the District.
-Board discussed the cost and benefits of this program and directed staff to determine if there is room in the budget for the associated costs.
- C. Nominations sought for a trustee representative and an alternate trustee representative on the VCJPA Board of Directors.
-No trustees expressed interest in being nominated.
- D. Discussion of CERBT and PARS trust fund investment performance
-Board expressed interest in reviewing these investment accounts monthly.
- E. Discussion of how to factor increasing gasoline costs into service contracts
-Increased gas costs were discussed under Item 8A.

F. Discussion of proposed Aedes aegypti publication for distribution in Santa Barbara area newspapers by N&R Publications

-Board determined that there are not funds for this endeavor in the budget and discussed other means by which the District can perform outreach on the issue of Aede aegypti, including placing an ad on Facebook.

10. MANAGER’S REPORT

-No discussion occurred for this item.

11. BOARD ANNOUNCEMENTS

-Trustee Blair reported that the SBCCSDA will hold an in-person meeting on July 15.

12. ADJOURNMENT

As there was no further business to be brought before the Board, the meeting was adjourned.

I certify that the above minutes substantially reflect the actions of the Board:

BY:

APPROVED:

Teri Jory
Board President

Robert Williams
Board Secretary

Financial Status (Real-Time)

As of: 4/30/2022 (83% Elapsed)
Accounting Period: OPEN

Selection Criteria: Fund = 4160

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund

Fund 4160 -- Mosquito & Vector Mgt District

Line Item Account	6/30/2022 Fiscal Year Adjusted Budget	4/30/2022 Year-To-Date Actual	6/30/2022 Fiscal Year Variance	6/30/2022 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	460,000.00	473,393.91	13,393.91	102.91 %
3011 -- Property Tax-Unitary	6,900.00	3,770.77	-3,129.23	54.65 %
3015 -- PT PY Corr/Escapes Secured	0.00	-42.19	-42.19	--
3020 -- Property Tax-Current Unsecd	18,000.00	17,934.42	-65.58	99.64 %
3023 -- PT PY Corr/Escapes Unsecured	0.00	443.23	443.23	--
3028 -- RDA Pass-through Payments	4,400.00	3,265.81	-1,134.19	74.22 %
3029 -- RDA RPTTF Resid Distributions	7,800.00	7,127.53	-672.47	91.38 %
3040 -- Property Tax-Prior Secured	0.00	-156.38	-156.38	--
3050 -- Property Tax-Prior Unsecured	2,400.00	277.65	-2,122.35	11.57 %
3054 -- Supplemental Pty Tax-Current	8,800.00	5,923.92	-2,876.08	67.32 %
3056 -- Supplemental Pty Tax-Prior	100.00	-195.28	-295.28	-195.28 %
Taxes	508,400.00	511,743.39	3,343.39	100.66 %
Fines, Forfeitures, and Penalties				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	5.58	5.58	--
Fines, Forfeitures, and Penalties	0.00	5.58	5.58	--
Use of Money and Property				
3380 -- Interest Income	13,000.00	4,492.83	-8,507.17	34.56 %
3381 -- Unrealized Gain/Loss Invstmnts	-4,488.00	-42,699.01	-38,211.01	951.40 %
Use of Money and Property	8,512.00	-38,206.18	-46,718.18	-448.85 %
Intergovernmental Revenue-State				
4220 -- Homeowners Property Tax Relief	2,250.00	1,840.93	-409.07	81.82 %
Intergovernmental Revenue-State	2,250.00	1,840.93	-409.07	81.82 %
Intergovernmental Revenue-Other				
4840 -- Other Governmental Agencies	15,000.00	8,520.40	-6,479.60	56.80 %

Financial Status (Real-Time)

As of: 4/30/2022 (83% Elapsed)
Accounting Period: OPEN

Selection Criteria: Fund = 4160

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund

Fund 4160 -- Mosquito & Vector Mgt District

Line Item Account	6/30/2022 Fiscal Year Adjusted Budget	4/30/2022 Year-To-Date Actual	6/30/2022 Fiscal Year Variance	6/30/2022 Fiscal Year Pct of Budget
Intergovernmental Revenue-Other	15,000.00	8,520.40	-6,479.60	56.80 %
Charges for Services				
4877 -- Other Special Assessments	648,425.00	649,626.09	1,201.09	100.19 %
Charges for Services	648,425.00	649,626.09	1,201.09	100.19 %
Miscellaneous Revenue				
5891 -- Refunds/Repayments	0.00	20,232.72	20,232.72	--
5909 -- Other Miscellaneous Revenue	120,000.00	98,348.55	-21,651.45	81.96 %
Miscellaneous Revenue	120,000.00	118,581.27	-1,418.73	98.82 %
Revenues	1,302,587.00	1,252,111.48	-50,475.52	96.12 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	489,000.00	354,559.25	134,440.75	72.51 %
6210 -- Commissioner/Director/Trustee	10,000.00	6,700.00	3,300.00	67.00 %
6400 -- Retirement Contribution	173,595.00	136,864.72	36,730.28	78.84 %
6475 -- Retiree Medical OPEB	21,000.00	5,512.51	15,487.49	26.25 %
6500 -- FICA Contribution	30,318.00	22,414.97	7,903.03	73.93 %
6550 -- FICA/Medicare	7,580.00	5,242.20	2,337.80	69.16 %
6600 -- Health Insurance Contrib	149,000.00	117,177.33	31,822.67	78.64 %
6700 -- Unemployment Ins Contribution	2,500.00	802.20	1,697.80	32.09 %
6900 -- Workers Compensation	23,000.00	20,492.00	2,508.00	89.10 %
Salaries and Employee Benefits	905,993.00	669,765.18	236,227.82	73.93 %
Services and Supplies				
7030 -- Clothing and Personal	6,900.00	4,081.55	2,818.45	59.15 %
7050 -- Communications	6,800.00	5,140.95	1,659.05	75.60 %
7070 -- Household Supplies	3,200.00	2,014.00	1,186.00	62.94 %
7090 -- Insurance	19,000.00	18,836.00	164.00	99.14 %

Financial Status (Real-Time)

As of: 4/30/2022 (83% Elapsed)
Accounting Period: OPEN

Selection Criteria: Fund = 4160

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund

Fund 4160 -- Mosquito & Vector Mgt District

Line Item Account	6/30/2022 Fiscal Year Adjusted Budget	4/30/2022 Year-To-Date Actual	6/30/2022 Fiscal Year Variance	6/30/2022 Fiscal Year Pct of Budget
7120 -- Equipment Maintenance	7,300.00	2,744.36	4,555.64	37.59 %
7121 -- Operating Supplies	9,000.00	10,182.06	-1,182.06	113.13 %
7124 -- IT Software Maintenance	7,000.00	4,359.92	2,640.08	62.28 %
7200 -- Structure & Ground Maintenance	6,000.00	1,235.86	4,764.14	20.60 %
7430 -- Memberships	18,000.00	16,063.00	1,937.00	89.24 %
7450 -- Office Expense	6,000.00	3,731.32	2,268.68	62.19 %
7460 -- Professional & Special Service	63,000.00	47,763.47	15,236.53	75.82 %
7508 -- Legal Fees	15,000.00	15,677.00	-677.00	104.51 %
7546 -- Administrative Expense	11,000.00	8,741.75	2,258.25	79.47 %
7650 -- Special Departmental Expense	82,000.00	60,944.83	21,055.17	74.32 %
7653 -- Training Fees & Supplies	6,000.00	697.00	5,303.00	11.62 %
7730 -- Transportation and Travel	5,000.00	1,257.77	3,742.23	25.16 %
7731 -- Gasoline-Oil-Fuel	9,600.00	8,176.14	1,423.86	85.17 %
7732 -- Training	0.00	0.00	0.00	--
7760 -- Utilities	4,800.00	3,411.43	1,388.57	71.07 %
Services and Supplies	285,600.00	215,058.41	70,541.59	75.30 %
Other Charges				
7860 -- Contrib To Other Agencies	55,000.00	95,740.00	-40,740.00	174.07 %
Other Charges	55,000.00	95,740.00	-40,740.00	174.07 %
Capital Assets				
8200 -- Structures&Struct Improvements	10,000.00	0.00	10,000.00	0.00 %
8300 -- Equipment	60,000.00	0.00	60,000.00	0.00 %
Capital Assets	70,000.00	0.00	70,000.00	0.00 %
Expenditures	1,316,593.00	980,563.59	336,029.41	74.48 %

Financial Status (Real-Time)

As of: 4/30/2022 (83% Elapsed)
Accounting Period: OPEN

Selection Criteria: Fund = 4160

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund

Fund 4160 -- Mosquito & Vector Mgt District

Line Item Account	6/30/2022 Fiscal Year Adjusted Budget	4/30/2022 Year-To-Date Actual	6/30/2022 Fiscal Year Variance	6/30/2022 Fiscal Year Pct of Budget
Other Financing Sources & Uses				
Other Financing Sources				
5911 -- Oper Trf (In)-Other Funds	30,337.00	0.00	-30,337.00	0.00 %
Other Financing Sources	30,337.00	0.00	-30,337.00	0.00 %
Other Financing Uses				
7901 -- Oper Trf (Out)	16,819.00	17,000.00	-181.00	101.08 %
Other Financing Uses	16,819.00	17,000.00	-181.00	101.08 %
Other Financing Sources & Uses	13,518.00	-17,000.00	-30,518.00	-125.76 %
Changes to Fund Balances				
Decrease to Restricted				
9797 -- Unrealized Gains	488.00	487.48	-0.52	99.89 %
Decrease to Restricted	488.00	487.48	-0.52	99.89 %
Changes to Fund Balances	488.00	487.48	-0.52	99.89 %
Mosquito & Vector Mgt District	0.00	255,035.37	255,035.37	--
Net Financial Impact	0.00	255,035.37	255,035.37	--

Cash Balances (Real-Time)

As of: 4/30/2022
Accounting Period: OPEN

Selection Criteria: Fund = 4160-4161

Layout Options: Summarized By = Fund; Page Break At = Fund

Fund	4/1/2022 Beginning Balance	Month-To-Date Cash Receipts (+)	Month-To-Date Treasury Credits (+)	Month-To-Date Warrants and Wire Transfers (-)	Month-To-Date Treasury Debits (-)	4/30/2022 Ending Balance
4160 -- Mosquito & Vector Mgt District	1,544,734.40	0.00	482,879.29	33,346.70	67,297.66	1,926,969.33
4161 -- SB Vector-Cap Asset Reserve	628,526.88	0.00	673.05	0.00	0.00	629,199.93
Total Report	2,173,261.28	0.00	483,552.34	33,346.70	67,297.66	2,556,169.26

Vendor Disbursements (Real-Time)

From 4/1/2022 to 4/30/2022

Selection Criteria: Fund = 4160

Layout Options: Summarized By = Fund, Vendor; Page Break At = Fund

Fund 4160 -- Mosquito & Vector Mgt District

Disbursement	Disbursement Date	Dept	Purchase Order	Remit Description	Amount
Vendor 004980 -- ULINE INC					
ACH - 755872	04/07/2022	880		Vendor Invoice #: 146527394; Vendor Account: 1	193.73
Total ULINE INC					193.73
Vendor 005979 -- CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM					
W - 09781141	04/15/2022	880		PEB-	4,574.00
Total CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM					4,574.00
Vendor 006215 -- US BANK CORPORATE PAYMENT SYSTEM					
ACH - 755362	04/04/2022	880		Vendor Account:	1,271.82
Total US BANK CORPORATE PAYMENT SYSTEM					1,271.82
Vendor 009136 -- TECHEASE COMPUTER SOLUTIONS LLC					
W - 09781146	04/15/2022	880		Vendor Invoice #: 44075; Vendor Account:	570.00
Total TECHEASE COMPUTER SOLUTIONS LLC					570.00
Vendor 080067 -- ATKINSON ANDELSON LOYA RUUD ROMO					
W - 09781573	04/25/2022	880		Vendor Invoice #: 647936; Vendor Account:	1,732.50
Total ATKINSON ANDELSON LOYA RUUD ROMO					1,732.50
Vendor 081080 -- BIOQUIP PRODUCTS CORPORATION					
W - 09780839	04/07/2022	880		Vendor Invoice #: 194010; Vendor Account:	919.02
Total BIOQUIP PRODUCTS CORPORATION					919.02
Vendor 086415 -- CITY EMPLOYEES ASSOC LLC					
ACH - 756040	04/08/2022	880		UNION DUES	48.00
ACH - 756882	04/15/2022	880		UNION DUES	48.00
ACH - 758145	04/26/2022	880		UNION DUES	48.00
Total CITY EMPLOYEES ASSOC LLC					144.00
Vendor 101532 -- STREAMLINE					
W - 09780842	04/07/2022	880		Vendor Invoice #: 051D17E0-0018	200.00
Total STREAMLINE					200.00

Vendor Disbursements (Real-Time)

From 4/1/2022 to 4/30/2022

Selection Criteria: Fund = 4160

Layout Options: Summarized By = Fund, Vendor; Page Break At = Fund

Fund 4160 -- Mosquito & Vector Mgt District

Disbursement	Disbursement Date	Dept	Purchase Order	Remit Description	Amount
Vendor 194683 -- Allied Administrators for Delta Dental					
ACH - 756088	04/08/2022	880		ID #	908.15
				Total Allied Administrators for Delta Dental	908.15
Vendor 244645 -- AFLAC					
W - 09780739	04/05/2022	880		Vendor Invoice #: 709429; Vendor Account:	226.44
W - 09781808	04/29/2022	880		Vendor Invoice #: 090010; Vendor Account:	226.44
				Total AFLAC	452.88
Vendor 246891 -- MISSION LINEN SUPPLY					
ACH - 755931	04/07/2022	880		Vendor Account:	496.28
				Total MISSION LINEN SUPPLY	496.28
Vendor 252027 -- Educated Car Wash					
ACH - 755933	04/07/2022	880		Vendor Invoice #: 922	91.89
				Total Educated Car Wash	91.89
Vendor 346888 -- CARRIE TROUP CPA					
ACH - 756945	04/15/2022	880		Vendor Invoice #: 0322V	2,325.00
				Total CARRIE TROUP CPA	2,325.00
Vendor 522736 -- McCormix Corporation					
ACH - 755957	04/07/2022	880		Vendor Account:	980.52
				Total McCormix Corporation	980.52
Vendor 556712 -- MONTECITO WATER DISTRICT					
ACH - 757581	04/21/2022	880		Vendor Account:	61.68
				Total MONTECITO WATER DISTRICT	61.68
Vendor 648390 -- CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM					
ACH - 757588	04/21/2022	880		Vendor Invoice #: 100000016776593; Vendor Account: 1	11,120.14
				Total CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	11,120.14

Vendor Disbursements (Real-Time)

From 4/1/2022 to 4/30/2022

Selection Criteria: Fund = 4160

Layout Options: Summarized By = Fund, Vendor; Page Break At = Fund

Fund 4160 -- Mosquito & Vector Mgt District

Disbursement	Disbursement Date	Dept	Purchase Order	Remit Description	Amount
Vendor 651000 -- QUILL CORP					
W - 09781598	04/25/2022	880		Vendor Invoice #: 24318685; Vendor Account:	291.95
				Total QUILL CORP	291.95
Vendor 710175 -- STATE/FEDERAL TAXES & DIRECT DEPOSITS					
EFT	04/07/2022	880		Vendor Account:	16,673.35
EFT	04/21/2022	880		Vendor Account:	16,673.35
				Total STATE/FEDERAL TAXES & DIRECT DEPOSITS	33,346.70
Vendor 740582 -- BIG GREEN CLEANING COMPANY					
ACH - 756967	04/15/2022	880		Vendor Invoice #: 600111; Vendor Account:	263.00
				Total BIG GREEN CLEANING COMPANY	263.00
Vendor 767200 -- SOUTHERN CALIFORNIA EDISON					
ACH - 756674	04/13/2022	880		Vendor Account:	102.65
				Total SOUTHERN CALIFORNIA EDISON	102.65
Vendor 767800 -- THE GAS COMPANY					
ACH - 756680	04/13/2022	880		Vendor Account:	69.25
				Total THE GAS COMPANY	69.25
Vendor 776537 -- COX COMMUNICATIONS - BUSINESS					
ACH - 756972	04/15/2022	880		Vendor Account:	457.42
				Total COX COMMUNICATIONS - BUSINESS	457.42
Vendor 855111 -- Vision Service Plan-CA					
ACH - 756152	04/08/2022	880		Vendor Invoice #: 814702275; Vendor Account: 3	176.59
ACH - 758123	04/25/2022	880		Vendor Invoice #: 814965964; Vendor Account: 3	176.59
				Total Vision Service Plan-CA	353.18
				Total Mosquito & Vector Mgt District	60,925.76

P.O. BOX 6343
FARGO ND 58125-6343



ACCOUNT NUMBER _____
STATEMENT DATE 04-22-2022
AMOUNT DUE \$1,385.50
NEW BALANCE \$1,385.50
PAYMENT DUE ON RECEIPT

000000994 01 SP 0.530 106481492532051 P
MVM DISTRICT
ATTN BRIAN CARERA
PO BOX 1389
2450 LILLIE AVE
SUMMERLAND CA 93067-1389

AMOUNT ENCLOSED
\$

Please make check payable to "U.S. Bank"

U.S. BANK CORPORATE PAYMENT SYSTEM
P.O. BOX 790428
ST. LOUIS, MO 63179-0428

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY									
MVM DISTRICT	Previous Balance	Purchases And Other Charges	Cash Advances	Cash Advance Fees	Late Payment Charges	Credits	Payments	New Balance	
Company Total	\$1,271.82	\$1,385.50	\$0.00	\$0.00	\$0.00	\$0.00	\$1,271.82	\$1,385.50	

CORPORATE ACCOUNT ACTIVITY				
MVM DISTRICT				TOTAL CORPORATE ACTIVITY
				\$1,271.82 CR
Post Date	Tran Date	Reference Number	Transaction Description	Amount
04-05	04-05	7479826209500000000060	PAYMENT - 755362 00000 A	1,271.82 PY

NEW ACTIVITY					
VESNA IBARRA		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$131.91	\$0.00	\$131.91
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
04-13	04-11	24164072102105001110035	STAPLES 00108894 GOLETA CA	8.61	
04-20	04-19	24755422109271098191893	FAST LANE 2015 SANTA BARBARA CA	66.05	
04-21	04-20	24231682111837000032018	SMART AND FINAL 702 GOLETA CA	57.25	

CUSTOMER SERVICE CALL 800-344-5696	ACCOUNT NUMBER		ACCOUNT SUMMARY	
			PREVIOUS BALANCE	1,271.82
		PURCHASES & OTHER CHARGES		1,385.50
		STATEMENT DATE	DISPUTED AMOUNT	CASH ADVANCES
		04/22/22	.00	.00
SEND BILLING INQUIRIES TO: U.S. Bank National Association C/O U.S. Bancorp Purchasing Card Program P.O. Box 6335 Fargo, ND 58125-6335		AMOUNT DUE 1,385.50		CASH ADVANCE FEES
				.00
				LATE PAYMENT CHARGES
				.00
				CREDITS
				.00
				PAYMENTS
				1,271.82
				ACCOUNT BALANCE
				1,385.50



Company Name: MVM DISTRICT
Corporate Account Number:
Statement Date: 04-22-2022

5

NEW ACTIVITY					
JESSICA E SPRIGG		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$471.62	\$0.00	\$471.62
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
03-28	03-25	24692162084100727219733	VERIZONWRLSS*RTCCR VB 800-922-0204 FL	20.36	
04-04	04-01	24692162091100779859759	IN *TECHEASE COMPUTER SOL 805-5643273 CA	250.00	
04-14	04-13	24164072103741997741091	FEDEX 99774109 800-4633339 TN	143.26	
04-19	04-18	24137462109001245832874	USPS PO 0513320113 CARPINTERIA CA	58.00	
ROBBY R SHARP		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$340.18	\$0.00	\$340.18
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
03-23	03-22	24493982081200676500037	FELIX JRS TIRES SANTA BARBARA CA	25.00	
03-23	03-22	24692162081100777876534	SQ *KENNEDY?S AUTOMOTIVE SANTA BARBARA CA	75.87	
04-08	04-06	24013392097000742123771	IN N OUT BURGER 250 ARROYO GRANDE CA	11.64	
04-08	04-06	24761972097091177000033	LINDE GAS & EQUIP 8059660829 CA	122.47	
04-11	04-07	24316052098548697741768	SHELL OIL 57446358004 ARROYO GRANDE CA	80.00	
04-15	04-14	24431062105091933002067	HOME IMPROVEMENT CENTER SANTA BARBARA CA	25.20	
KAREN EGERMAN-SCHULTZ		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$245.30	\$0.00	\$245.30
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
04-01	03-31	24231682091837000090150	SMART AND FINAL 702 GOLETA CA	80.18	
04-06	04-05	24231682096837000008082	SMART AND FINAL 915 CARPENTERIA CA	11.96	
04-14	04-13	24231682104837000057998	SMART AND FINAL 702 GOLETA CA	102.12	
04-21	04-20	24231682111837000079787	SMART AND FINAL 702 GOLETA CA	51.04	
BRIAN J CABRERA		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$196.49	\$0.00	\$196.49
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
03-24	03-23	24906412082143302769535	WEB*NETWORKSOLUTIONS 888-6429675 FL	139.50	
04-14	04-13	24011342103000033141473	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	14.99	
04-15	04-14	24906412104144932933610	MSFT * E0800IDY6C MSBILL.INFO WA	42.00	

Department: 00000 Total: \$1,385.50
 Division: 00000 Total: \$1,385.50



**MOSQUITO and VECTOR MANAGEMENT DISTRICT
of SANTA BARBARA COUNTY**

DISEASE SURVEILLANCE REPORT

April 2022

Vector-borne Disease Surveillance

Complaints determined many of the surveillance site choices this April. Dry ice for the CO₂-baited traps has been occasionally out of stock.

Location	Date	Number of Mosquitoes	Type of Trap	# of Traps	Mosquitoes per Trap Night	Pools Submitted	WSW Virus Test Result
UCSB/SBAIR Bluffs	3/18-4/1	1	BGS	1	0.07	0	---
UCSB/SBAIR Bluffs	3/30-4/1	2	GRAVID	2	0.5	0	---
UCSB/SBAIR Bluffs	3/31-4/1	125	EVS	8	15.6	2	Negative
Black Lake Canyon, SLO County	4/6-4/7	60	EVS	6	10	2	Negative
Lopez Lake, SLO County	4/6-4/7	130	EVS	6	21.67	0	---
Shoreline/More Mesa, Goleta Valley	4/6-4/8	11	GRAVID	3	1.83	1	Negative
Mission Hills Community Services District	4/13-4/14	7	GRAVID	3	2.33	1	Negative
Mission Hills Community Services District	4/13-4/14	4	BGP	2	2	0	---
Club House Road, Vandenberg Village	4/13-4/14	5	EVS	3	1.7	0	---
Providence Landing, Vandenberg Village	4/13-4/14	8	EVS	3	2.7	0	---
Bailey Wetland, Lompoc Valley	4/13-4/14	5	EVS	4	1.25	0	---
UCSB/SBAIR Bluffs	4/20-4/21	513	EVS	7	73.3	1	Negative
Shoreline/More Mesa, Goleta Valley	4/20-4/21	25	BGP	2	12.5	1	Negative
Shoreline/More Mesa, Goleta Valley	4/20-4/21	107	EVS	4	26.75	1	Negative
Carpinteria Creek	4/22-4/25	18	GRAVID	3	6	1	Negative
Evergreen Park, Goleta	4/25-4/26	37	EVS	5	7.4	0	---
Lake Los Carneros, Goleta	4/25-4/26	67	EVS	5	13.4	1	Negative

BGS2=Biogents Sentinel 2

BGP=Biogents Pro

EVS=enkephalitis surveillance trap (CO₂)

WSW=WNV, SLEV, AND WEE

Tick flagging results are listed in the table below. All ticks collected were adults.

Site	Date	Western Black Legged Tick <i>(Ixodes pacificus)</i>		Pacific Coast Tick <i>Dermacentor occidentlis</i>		American Dog Tick <i>Dermacentor similis*</i>	
		MALE	FEMALE	MALE	FEMALE	MALE	FEMALE
Franklin Trail, Carpinteria	4/11	2	1	1	3	0	0
Garrapato+ Creek, Carpinteria	4/19	0	0	0	0	0	0
Greenwell Preserve, Summerland	4/20	1	3	4	5	0	0
Carpinteria Bluffs	4/25	0	0	0	0	0	0

+”garrapata” is Spanish for “tick”

*formerly *Dermacentor variabilis*

California Arbovirus Detection

Three WNV positive mosquito pools have been reported this year. There have been no WNV detections in horses, humans, or sentinel chickens. No detections of Saint Louis encephalitis virus or Western equine encephalitis virus have been reported in California.

In April, one dead bird was reported in Santa Barbara County, but it was not accepted by the State for testing.

Invasive *Aedes* Mosquito and Zika Virus Update

No *Aedes aegypti* mosquitoes or other invasive *Aedes* species have been detected in Santa Barbara County in 2022.

Aedes aegypti mosquitoes are present in 22 California counties. *Aedes albopictus* is present in four. *Aedes notoscriptus* occurs in three counties. There have been no human cases of Zika, dengue, or chikungunya in California in 2022.



Lyme Disease and Dogs

People can heed the advice to avoid brushing up against vegetation to reduce exposure to ticks, but most dogs don't understand. Dogs need their human buddies to protect them from ticks and diseases like Lyme disease. As with human Lyme disease, the black-legged tick needs to be attached for at least 36 hours to transmit the bacteria. The most common sign of Lyme disease in dogs is unexplained limping. Dogs may also have a fever or refuse food. The disease is treatable with antibiotics. Untreated canine Lyme disease can cause kidney damage or arthritis. There are many prescription and over-the-counter treatments available for dogs to combat ticks as well as fleas. Oral treatments are (usually) chewable tablets given to a dog monthly or quarterly. Once the substance is in the dog's system, it will kill a blood-feeding bug soon after it bites. Some oral treatments contain spinosad, which is the active ingredient in one of the mosquito larvicides that the District deploys. There are also treated collars and topical treatments that repel and/or kill pests. Whether treated or not, dogs should be checked for ticks soon after visiting a suspected tick habitat. Veterinarian Dr. Jennifer Coates of PetMD says the best way to check for ticks is to "run your hands through your dog's fur against the direction it normally lays. This allows you to see down to the skin, even on very furry dogs." Ticks should be removed by grasping the tick close to the dog's skin with tweezers and pulling straight out.

Mosquito and Vector Management District of Santa Barbara County

Report of District Operations -April 2022

Location	Mosquito					Bees & Wasps			Rats & Mice		Surveillance			Other		Total
	Inspection Hours	Treatment Hours	Service Requests	Fish Requests	Standing Water Reports	Inspection Hours	Treatment Hours	Service Requests	Inspection Hours	Service Requests	WNV Bird	Chickens	Mosquito Pools	Bedbugs	Misc. Requests	Total hours devoted to zone
Goleta	33.5	5.5		1								8.00			47.0	
Goleta Valley	33.5	8.5	4	3					5.5			17.00			64.5	
Rancho Embarcadero	3.0	1.0													4.0	
Isla Vista	4.5	2.0										6.50			13.0	
Hope Ranch	4.0	1.0													5.0	
Hidden Valley				1											0.0	
Santa Barbara area	28.5	8.5		2		8.5		1							45.5	
Mission Canyon															0.0	
Montecito	7.5	1.0		1											8.5	
Summerland	1.5														1.5	
Carpinteria	17.5	1.0										4.0			22.5	
Carpinteria Valley	15.5	3.5	1												19.0	
Carp Salt Marsh	6.5	1.0													7.5	
Camino Real	2.0	1.0													3.0	
Storke Ranch	3.5	1.5													5.0	
Goleta Sanitary	1.0														1.0	
City of Goleta	6.0	1.5													7.5	
UCSB	28.5	11.0													39.5	
Santa Barbara Airport	16.5	5.0													21.5	
City of Santa Barbara	5.5	2.0													7.5	
SoCalGas	1.5														1.5	
South County	220.0	55.0	5	8	0	8.5	0.0	1	5.5	0	0.0	0.0	35.5	0	0	324.5
North County		0.5		1									11.5			12.0
Pismo Beach																0.0
Oceano Dunes																0.0
San Luis Obispo												17.0				17.0
SLO County	0.0	0.0	0	0	0	0.0	0.0	0	0.0	0	0.0	0.0	17.0	0	0	17.0
Monthly Totals	220.0	55.5	5	9	0	8.5	0.0	1	5.5	0	0.0	0.0	64.0	0	0	353.5
Year to Date	773.5	243.5	23	29	3	15.5	0.0	4	30.0	5	0.0	91.0	97.0	1	3	

	This Month	Year to Date
Total Inspection Hours	234.0	819.0
Total Treatment Hours	55.5	243.5
Total Mileage	3,317.0	12571.0

May 12, 2022

Account	MOU Maximum	FYE22	FYE21	FYE20	MOU Status
1 Wynmark	\$ 2,079	\$428.57	1283.96	\$966.47	Begin work on FYE24
3 Goleta Sanitary District	\$ 6,035	\$3,784.34	3997.96	\$5,174.11	Begin work on FYE24
4 Goleta, City of	\$ 10,700	\$2,865.11	3708.19	\$2,802.59	FYE23 complete
5 Oceano Dunes District	\$ 15,399	\$10,872.23	18153.72	\$14,871.28	CY 22 and 23 complete
6 Pismo Beach, City of	\$ 6,528	\$3,708.13	5744.45	\$4,024.30	FYE23 complete
7 Santa Barbara Airport	\$ 62,285	\$44,030.33	43239.03	\$68,547.72	FYE23 complete
8 Santa Barbara, City of	\$ 6,473	\$1,962.70	5266.24	\$4,591.18	Begin work on FYE24
9 SoCalGas	\$ 3,096	\$1,527.55	2277.71	\$2,410.70	FYE23 complete
10 Cal-Storke, LLC	\$ 2,869	\$584.99	1553.06	\$1,065.26	FYE23 complete
11 UCSB	\$ 34,435	\$10,676.00	17982.38	\$35,038.62	Begin work on FYE24
12 San Luis Obispo, County of	\$ 16,499	\$5,268.29	1777.07	\$10,819.61	Begin work on FYE24

	March 4, 2021	Budgeted
FYE 2022	\$133,245.07	\$120,000
FYE 2021	\$104,983.47	\$110,000
FYE 2020	\$ 150,311.84	\$ 105,000
FYE 2019	\$ 109,111.47	\$ 100,000
FYE 2018	\$ 108,081.70	\$ 70,000
FYE 2017	\$ 87,923.06	\$ 105,000
FYE 2016	\$ 58,114.04	\$ 115,000
FYE 2015	\$ 99,346.50	\$ 120,000

MVMSBC Draft Budget FY 22-23

Performance

	Actual 6/30/19	Actual 6/30/2020	Actual 6/30/21	Budget FY 2021-22	Actual YTD 04/30/22	Budget FY 2022-23
Revenues						
Taxes						
3010 -- Property Tax-Current	424,934	444,843	469,187	460,000	473,393	477,000
3011 -- Property Tax-Unitary	6,378	6,860	7,351	6,900	3,771	7,200
3015 -- PT PY Corr/Escapes	-2,160	(17)	2,470		(42)	
3020 -- Property Tax-Current	16,228	17,606	17,327			
Unsecd				18,000	17,934	19,000
3023 -- PT PY Corr/Escapes	-32.85	335	(5,553)		443	
3028 -- RDA Pass-through	3,447	4,318	5,648	4,400	3,266	4,600
3029 -- RDA RPTTF	6,263	7,654	9,410	7,800	7,128	8,200
3040 -- Property Tax-Prior	(65)	23	(61)		(156)	
3050 -- Property Tax-Prior	570	2,320	369	2,400	278	2,500
3054 -- Supplemental Pty Tax-	8,076	8,727	9,202	8,800	5,924	9,200
3056 -- Supplemental Pty Tax-	238	61	(2)	100	(195)	100
Taxes	463,878	492,730	515,348	508,400	511,743	527,800
Fines, Forfeitures, and Penalties						
3057 -- PT-506 Int, 480 CIOS/CIC	(82)	54	22.65		6	-
Fines, Forfeitures, and Penalties	(82)	54	23	-	6	-
Use of Money and Property						
3380 -- Interest Income	13,091	15,397	6,477	13,000	4,493	10,000
3381 -- Unrealized Gain/Loss	7,168	6,112	(9,487)	(4,000)	(42,699)	-
Use of Money and Property	20,259	21,509	(3,009)	9,000	(38,206)	10,000
Intergovernmental Revenue-State						
4160 -- State Aid for Disaster	1,888					
4220 -- Homeowners Property	2,225	2,196	2,195	2,250	1,841	2,250
Intergovernmental Revenue-State	4,113	2,196	2,195	2,250	1,841	2,250
Intergovernmental Revenue-Other						
4840 -- Other Governmental	13,730	14,817	15,142	15,000	8,520	16,000
4842 -- RDA Dissolution	3,129	1,369	1,371			
Intergovernmental Revenue-Other	16,859	16,186	16,513	15,000	8,520	16,000
Charges for Services						
4877 -- Other Special	604,118	622,319	634,110	675,932	649,626	705,000
Charges for Services	604,118	622,319	634,110	675,932	649,626	705,000
Miscellaneous Revenue						
5891-- Refunds/Repayments	6,431	5,495	23,585		20,233	
5909 -- Other Miscellaneous	120,955	138,537	117,556	120,000	98,349	130,000
Miscellaneous Revenue	127,386	144,032	141,141	120,000	118,581	130,000
Revenues	1,236,531	1,299,026	1,306,321	1,330,582	1,252,111	1,391,050

Expenditures

Salaries and Employee Benefits

6100 -- Regular Salaries	415,273	372,100	402,300	489,000	354,559	525,000
6210 -- Trustee Exp Reimb	8,000	8,600	8,900	10,000	6,700	10,000
6400 -- Retirement Contribution	140,042	129,841	153,981	173,595	136,865	186,000
6475 -- Retiree Medical OPEB	-	23,738	18,642	21,000	5,513	21,000
6500 -- FICA Contribution	26,204	23,533	25,421	30,318	22,415	32,550
6550 -- FICA/Medicare	6,128	5,504	5,945	7,580	5,242	8,500
6600 -- Health Insurance Contrib	131,509	130,733	139,476	149,000	117,177	150,000
6700 -- Unemployment Ins	1,830	1,181	1,081	2,500	802	2,250
6900 -- Workers Compensation	21,333	21,011	20,206	23,000	20,492	23,000
Salaries and Employee Benefits	750,319	716,240	775,952	905,993	669,765	958,300

Services and Supplies

7030 -- Clothing and Personal	4,890	5,645	6,554	6,900	4,082	6,900
7050 -- Communications	5,133	5,455	5,920	6,800	5,141	6,800
7070 -- Household Supplies	2,646	2,808	3,069	3,200	2,014	3,200
7090 -- Insurance	16,162	16,619	17,076	19,000	18,836	20,000
7120 -- Equipment Maintenance	2,441	6,442	8,343	7,300	2,744	11,230
7121 -- Operating Supplies	6,420	6,739	9,934	9,000	10,182	12,000
7124 -- IT Software Maintenance	7,197	15,399	4,801	7,000	4,360	28,000
7200 -- Structure & Ground	395	6,901	1,587	6,000	1,236	13,000
7430 -- Memberships	14,868	15,242	14,711	18,000	16,063	18,000
7450 -- Office Expense	7,771	3,304	5,058	6,000	3,731	6,000
7460 -- Professional & Special	61,502	55,529	49,025	63,000	47,763	63,000
7508 -- Legal Fees	27,920	6,637	19,191	15,000	15,677	16,000
7546 -- Administrative Expense	7,414	10,617	8,302	11,000	8,742	11,000
7650 -- Pesticides (Spcl Dept)	72,644	78,783	55,066	82,000	60,945	84,000
7653 -- Training Fees &	1,329	2,895	3,344	6,000	697	6,000

MVMDSBC Draft Budget FY 22-23

	Actual 6/30/19	Actual 6/30/2020	Actual 6/30/21	Budget FY 2021-22	Actual YTD 04/30/22	Budget FY 2022-23
7730 -- Transportation and	2,019	3,769	399	5,000	1,258	5,000
7731 -- Gasoline-Oil-Fuel	8,330	8,563	6,444	9,600	8,176	17,000
7760 -- Utilities	4,379	3,671	3,763	4,800	3,411	4,800
Services and Supplies	253,458	255,017	222,587	285,600	215,058	331,930
Capital Assets						
8200 -- Structures & Struct	-	-	-	10,000	-	26,000
8300 -- Equipment	-	-	33,750	60,000	-	85,000
Capital Assets	-	-	33,750	70,000	-	111,000
Expenditures	1,003,777	971,257	1,032,289	1,261,593	884,824	1,401,230
Transfers Out						
7901 Oper Transfer Out	41,050	-	-	16,819	17,000	16,820
7901 Oper Transfer Out -	-	16,950	-	-	-	-
7860 -- Contrib to other agencies	42,696	51,996	94,888	55,000	95,740	55,000
Total Transfers Out	83,746	68,946	94,888	71,819	112,740	71,820
Transfers In & Changes to Fund Balances						
9602 -- Receivables	1,937	-	4,412	-	-	-
9797 -- Unrealized Gains/losses	(213)	(6,112)	9,487	-	487	-
5911 -Transfer In (from fund	-	-	-	2,830	-	82,000
Total Transfers In & Changes t	1,724	-6,112	13,899	2,830	487	82,000
Total	150,731	252,711	193,043	0	255,035	0

Balanced

RESOLUTION NO. 22-08

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY AUTHORIZING CONTINUATION OF REMOTE TELECONFERENCE MEETINGS OF THE DISTRICT'S LEGISLATIVE BODIES PURSUANT TO GOVERNMENT CODE SECTION 54953(e)

WHEREAS, all meetings of the Board of Trustees, standing committees and other legislative bodies of the Mosquito and Vector Management District of Santa Barbara County are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code sections 54950 – 54963), so that any member of the public may attend, participate, and watch the District's legislative bodies conduct their business; and

WHEREAS, Government Code section 54953(e) makes provision for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition for conducting meetings using teleconferencing under Government Code Section 54953(e) is that a state of emergency has been declared by the Governor pursuant to Government Code Section 8625; and

WHEREAS, it is further required as a condition for conducting meetings using teleconferencing under Government Code section 54953(e) that (i) state or local officials have imposed or recommended measures to promote social distancing, or (ii) meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, the Board of Trustees adopted Resolution No. 21-07 on October 14, 2021, finding that the requisite conditions existed for the legislative bodies of the Mosquito and Vector Management District of Santa Barbara County to conduct remote teleconference meetings without compliance with Government Code section 54953(b)(3); and

WHEREAS, the Board of Trustees has adopted subsequent resolutions finding that the requisite conditions existed for the legislative bodies of the District to continue conducting remote teleconference meetings without compliance with Government Code section 54953(b)(3); and

WHEREAS, as a condition of further extending the use of the provisions found in Government Code section 54953(e), the Board of Trustees must find that (i) it has reconsidered the circumstances of the state of emergency, and (ii) any of the following circumstances exist:

- The state of emergency continues to directly impact the ability of the members to meet safely in person.
- State or local officials continue to impose or recommend measures to promote social distancing; and

WHEREAS, the state of emergency that was declared by Governor Newsom on March 4, 2020 due to COVID-19 remains active and in effect as of the date of this Resolution; and

WHEREAS, local officials continue to impose or recommend measures to promote social distancing, as set forth in the document issued on September 28, 2021 by the Santa Barbara County Health Department entitled "Health Officials AB 361 Social Distance Recommendation," which document remains in effect as of the date of this Resolution; and

WHEREAS, the Board of Trustees desires to set forth herein its findings that the legislative bodies of the District may continue to conduct their meetings without compliance with Government Code section 54953(b)(3), as authorized by Government Code section 54953(e).

NOW, THEREFORE, THE BOARD OF TRUSTEES OF THE MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Findings. The Board of Trustees hereby finds that (i) it has reconsidered the circumstances of the state of emergency declared by Governor Newsom on March 4, 2020 and has determined that such state of emergency remains active, (ii) local officials continue to impose or recommend measures to promote social distancing, and (iii) the legislative bodies of the District are authorized to continue conducting meetings using teleconferencing under Government Code section 54953(e).

Section 3. Remote Teleconference Meetings. The General Manager and legislative bodies of the District are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, continuing to conduct open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

Section 4. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall expire thirty (30) days thereafter, unless, on or before that date and every thirty (30) days thereafter, the Board of Trustees adopts a subsequent resolution setting forth the findings required by Government Code section 54953(e)(3) to extend the time during which the legislative bodies of the District may continue to teleconference without compliance with Government Code section 54953(b)(3).

PASSED AND ADOPTED by the Board of Trustees of MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY, this 18th day of May, 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Teri Jory
Board President

Robert Williams
Board Secretary

FY 2022-23

MOSQUITO & VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY

Service Zone No. 1 and Service Zone No. 2 Assessment
May 2022

Preliminary Engineer's Report



DRAFT

Engineer of Work:



Pursuant to the Government Code,
Health and Safety Code and Article XIID
of the California Constitution

4745 Mangels Boulevard
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Mosquito and Vector Management District of Santa Barbara County

Board of Trustees

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Charles Blair, Member

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Joe Franken, Member

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Brian Cabrera

Operations Manager

Brian Cabrera

District Legal Counsel

Howell Moore & Gough LLP

Engineer of Work

SCI Consulting Group

Lead Assessment Engineer, John Bliss, M.Eng., P.E.

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Introduction

Assessment Background

Since the early 1990's, the Mosquito and Vector Management District of Santa Barbara County ("District") has been responsible for Enhanced Vector Control Services for the City of Goleta, the City of Santa Barbara Municipal Airport, and most of the unincorporated territory of the Goleta Valley including the communities of Hope Ranch, and Isla Vista, which are all included in Service Zone No. 1 (Goleta area) & Service Zone No. 2 (Carpinteria area), including the City of Carpinteria and the Carpinteria Valley.

In order to allow property owners to ultimately decide whether the District should extend its Service Zone No. 1 to include the unincorporated areas of Montecito, Mission Canyon, Summerland, Hidden Valley, and the Goleta and Carpinteria Foothills in southern Santa Barbara County as well as to the non-serviced portions of the City of Santa Barbara, the Board, on January 29, 2004, authorized the initiation of proceedings for a benefit assessment. This new area is referred to as the "Service Zone No. 1 Extension 1" or the "Extension Areas." The "Extension Areas" were narrowly drawn to include sections of Santa Barbara County not previously within the District boundaries. The Extension Areas included only properties that, upon approval of the assessment, may request and receive direct service, that are located within the scope of the vector surveillance area, that are located within flying or traveling distance of mosquitoes from potential vector sources monitored by the District, and that will benefit from a reduction in the amount of mosquitoes and vectors reaching and impacting the property and its residents as a result of the vector surveillance and control. The Assessment Diagram included in this report shows the boundaries of the Extension Areas.¹

¹ . Note that the assessment area boundaries have been drawn narrowly to include lands and property in the more populated areas of the County that previously did not receive mosquito control and vector-borne disease prevention services. Other lands in Santa Barbara County that mainly are in the northern and western portions of the County were not included because these excluded areas have a very low population and consequently would receive lower benefit to property from mosquito and disease prevention services.

Assessment Process

In February through April of 2004, the District conducted an assessment ballot proceeding pursuant to the requirements of Article XIID of the California Constitution ("The Taxpayer's Right to Vote on Taxes Act") and the Government Code to provide funding for mosquito control services in the Extension Areas. During this ballot proceeding, owners of property in the District were provided with a notice and ballot for the proposed special assessment. A 45-day period was provided for balloting and a public hearing was conducted on April 12, 2004.

To allow for tabulation of ballots, a continuation of the public hearing was held on May 13, 2004, at which it was determined that 65.1% of the weighted ballots returned were in support of the assessment. Since the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (with each ballot weighted by the proportional financial obligation of the property for which ballot was submitted), the District gained the authority to approve the levy of the assessments for fiscal year 2004-05 and to continue to levy them in future years. The Board took action, by Resolution No. 04-05, on May 13, 2004, to approve the levy of the assessments. The "Extension Areas" are now part of Service Zone 1. Service Zone 1 and Service Zone 2 are herewith referred to collectively as the "Service Areas" or the "Service Zones."

Prior to the assessment ballot proceeding, neither the District, nor any other public agency, provided mosquito control and vector-borne disease protection and prevention services in the populated areas in Santa Barbara County that were outside of the District's jurisdictional boundaries (the "Extension Areas.") In other words, the "baseline" level of services in Santa Barbara County (in the areas that were outside the District's boundaries) was essentially zero.

Engineer's Report and Continuation of Assessments

This Engineer's Report ("Report") was prepared by SCI Consulting Group to describe the vector control services to be funded by the proposed 2022-23 assessment, to establish the estimated costs for the continued mosquito, vector, disease surveillance and control services, supplies, equipment, facilities and related costs, determine the special benefits and general benefits received by property within the Service Zones from the services by the District, and to apportion the assessments to lots and parcels within the District's Service Areas based on the estimated special benefit each parcel receives from the services funded by the benefit assessment. If the Board approves this Engineer's Report and the continuation of assessments it establishes for fiscal year 2022-23, the assessments will be submitted to the County Auditor for inclusion on the property tax rolls for fiscal year 2022-23. The assessments for Service Zone 1 may be continued in future years and may be increased in future years by an annual adjustment tied to the Consumer Price Index for the Los Angeles-Riverside-Orange County Area, with a maximum annual assessment rate not to exceed \$20.00 per benefit unit, as established by Resolution 96-01 by the District Board of Trustees of the Goleta Valley Vector Control District in May, 1996. The assessment for Service Zone 2 is not subject to a CPI limitation. However, the maximum assessment rate may not exceed \$16.00 per benefit unit, as established by Resolution 96-01 by the District Board of Trustees of the Carpinteria Mosquito Abatement District in June, 1996. The procedures for continuation of the assessments in future years commence with the creation of a budget for the upcoming fiscal year's costs and services, an updated assessment roll listing all parcels and their proposed assessments for the upcoming fiscal year and the preparation of an updated Engineer's Report. After these documents are prepared and submitted, they could be reviewed and preliminarily approved by the District Board of Trustees at a public meeting. At this meeting, the Board could also call for the publication in a local newspaper of the intent to continue the assessment and set the date for a noticed public hearing. At the annual public hearing, members of the public may provide input to the Board prior to the Board's decision on continuing the services and assessments for the next fiscal year.

District Overview

Previously known as the Santa Barbara Coastal Vector Control District, in 2006 the District adopted its new name of "Mosquito and Vector Management District of Santa Barbara County" ("District") and shall be referred to as such throughout the remainder of this Report.

As used within this Report, the following terms are defined:

"Vector" means any animal capable of transmitting the causative agent of human disease or capable of producing human discomfort or injury, including, but not limited to,

mosquitoes, flies, mites, ticks, other arthropods, and small mammals and other vertebrates (Health and Safety Code Section 2002(k)).

“Vector Control” shall mean any system of public improvements or services that is intended to provide for the surveillance, prevention, abatement, and control of vectors as defined in subdivision (k) of Section 2002 of the Health and Safety Code and a pest as defined in Section 5006 of the Food and Agricultural Code (Government Code Section 53750(l)).

Services are primarily funded by Ad Valorem property taxes and a benefit assessment paid by the property owners in the Service Zones. The District provides basic services including public information service and basic disease surveillance service throughout the District, and it provides Enhanced Vector Control Service in the Service Zones.

The following is an outline of the primary services that are provided to property within the Service Zone boundaries:

- Mosquito control
- Rodent inspections and source reduction
- Bee Inspections
- Enhanced Disease Surveillance
- Door-to door mosquito inspections
- Mosquitofish for backyard fish ponds
- Public education outreach

The District is controlled by the Mosquito Abatement and Vector Control District Law of the State of California (the “Act”). Following are excerpts from the Mosquito Abatement and Vector Control District Law of 2002, codified in the Health and Safety Code, Section 2000, et. seq. which serve to summarize the State Legislature’s findings and intent with regard to mosquito abatement and other vector control services:

2001. (a) The Legislature finds and declares all of the following:

- (1) California's climate and topography support a wide diversity of biological organisms.*
 - (2) Most of these organisms are beneficial, but some are vectors of human disease pathogens or directly cause other human diseases such as hypersensitivity, envenomization, and secondary infections.*
 - (3) Some of these diseases, such as mosquitoborne viral encephalitis, can be fatal, especially in children and older individuals.*
 - (4) California's connections to the wider national and international economies increase the transport of vectors and pathogens.*
 - (5) Invasions of the United States by vectors such as the Asian tiger mosquito and by pathogens such as the West Nile virus underscore the vulnerability of humans to uncontrolled vectors and pathogens.*
- (b) The Legislature further finds and declares:*
- (1) Individual protection against the vectorborne diseases is only partially effective.*

(2) Adequate protection of human health against vectorborne diseases is best achieved by organized public programs.

(3) The protection of Californians and their communities against the discomforts and economic effects of vectorborne diseases is an essential public service that is vital to public health, safety, and welfare.

(4) Since 1915, mosquito abatement and vector control districts have protected Californians and their communities against the threats of vectorborne diseases.

(c) In enacting this chapter, it is the intent of the Legislature to create and continue a broad statutory authority for a class of special districts with the power to conduct effective programs for the surveillance, prevention, abatement, and control of mosquitoes and other vectors.

(d) It is also the intent of the Legislature that mosquito abatement and vector control districts cooperate with other public agencies to protect the public health, safety, and welfare. Further, the Legislature encourages local communities and local officials to adapt the powers and procedures provided by this chapter to meet the diversity of their own local circumstances and responsibilities.

Further, the Health and Safety Code, Section 2082 specifically authorizes the creation of benefit assessments for vector control, as follows:

(a) A district may levy special benefit assessments consistent with the requirements of Article XIID of the California Constitution to finance vector control projects and programs.

Legal Analysis

Proposition 218

The Service Zone 1 Extension 1 assessment was formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIIC and XIID of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

(The Service Zone 1 and Service Zone 2 assessments were formed prior to the passage of Proposition 218. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.) Although these assessments are consistent with Proposition 218, the California judiciary has generally referred to pre-Proposition 218 assessments as “grandfathered assessments” and held them to a lower standard than post Proposition 218 assessments.)

Proposition 218 describes a number of important requirements, including a property-owner balloting, for the formation and continuation of assessments, and these requirements are satisfied by the process used to establish this assessment. When Proposition 218 was initially approved in 1996, it allowed for certain types of assessments to be “grandfathered” in, and these were exempted from the property-owner balloting requirement.

Beginning July 1, 1997, all existing, new, or increased assessments shall comply with this article. Notwithstanding the foregoing, the following assessments existing on the effective date of this article shall be exempt from the procedures and approval process set forth in Section 4:

(a) Any assessment imposed exclusively to finance the capital costs or maintenance and operation expenses for sidewalks, streets, sewers, water, flood control, drainage systems or vector control.

Vector control was specifically “grandfathered in,” underscoring the fact that the drafters of Proposition 218 and the voters who approved it were satisfied that funding for vector control is an appropriate use of benefit assessments, and therefore confers special benefit to property.

Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (“SVTA vs. SCCOSA”). This ruling is the most significant court case in further legally clarifying the substantive assessment requirements of Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special benefits to property, not general benefits²
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the assessment district

This Engineer’s Report, and the process used to establish this assessment are consistent with the SVTA vs. SCCOSA decision.

² Article XIII D, § 2, subdivision (d) of the California Constitution states defines “district” as “an area determined by an agency to contain all parcels which will receive a special benefit from the proposed public improvement or property-related service.”

Dahms v. Downtown Pomona Property

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

Bonander v. Town of Tiburon

On December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based on in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

Beutz v. County of Riverside

On May 26, 2010 the 4th District Court of Appeals issued a decision on the Steven Beutz v. County of Riverside (“Beutz”) appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services was not explicitly calculated, quantified and separated from the special benefits.

Golden Hill Neighborhood Association v. City of San Diego

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in *Beutz*, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

Compliance with Current Law

This Engineer's Report is consistent with the requirements of Article XIIC and XIID of the California Constitution and with the *SVTA* decision because the Services to be funded are clearly defined; the Services are available to and will be directly provided to all benefiting property in the Assessment District; and the Services provide a direct advantage to property in the Assessment District that would not be received in absence of the Assessments.

This Engineer's Report is consistent with *Beutz*, *Dahms* and *Greater Golden Hill* because the Services will directly benefit property in the Assessment District and the general benefits have been explicitly calculated and quantified and excluded from the assessments. Moreover, while *Dahms* could be used as the basis for a finding of 0% general benefits, this Engineer's Report establishes a more conservative measure of general benefits.

The Engineer's Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the Services and proportional special benefit to each property. Finally, the Assessments are consistent with *Beutz* because the general benefits have been explicitly calculated and quantified and excluded from the Assessments.

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General Description of the District and Services

About the District

The Mosquito and Vector Management District of Santa Barbara County (“District”) is an independent special district (not part of the County or any city) that protects the usefulness, utility, desirability and livability of property and the inhabitants of property within its jurisdictional area by controlling and monitoring disease-carrying insects and other vectors such as mosquitoes and stinging insects, and inspections and source reductions of rodents such as roof rats. In addition, the District regularly tests for diseases carried by these vectors and educates the public about how to protect themselves from such diseases.

The Santa Barbara Coastal Vector Control District was originally formed in 1959 as the Goleta Valley Mosquito Abatement District, initially encompassing about 15 square miles. In 1998 the name of the District was changed to “Santa Barbara Coastal Vector Control District.” In 1999, the District annexed the territory of the Carpinteria Mosquito Abatement District, which was dissolved. The District then created two special benefit zones. Service Zone No. 1 included the existing territory of the Santa Barbara Coastal Vector Control District and Service Zone No. 2 included the territory of the dissolved Carpinteria Mosquito Abatement District. In 2004, the District conducted a Proposition 218 compliant mailed ballot proceeding to annex the Service Zone No. 1 Extension Area into the Assessment District. In 2006, the District again changed its name to “Mosquito and Vector Management District of Santa Barbara County” to more accurately describe itself as a county-wide agency and to reflect the entire territory of the District.

Both districts had adopted special benefit assessments in 1996 to provide additional funding for vector control services because of the dramatic decreases in moneys available from property taxes and state subventions in prior years. These benefit assessments were carried over to land in the respective zones.

In addition to its mosquito abatement and vector control services, the District provides education programs on vectors and disease prevention at school and civic group meetings. The District maintains a website and distributes printed material and brochures that describe what property owners and residents can do to keep their homes and property free of rats, mosquitoes, and other pests.

Summary of Services

The purpose of the District is to provide vector surveillance, prevention, abatement, and control services to properties in the District to ensure protection of property owners and residents from vector annoyance and vector-borne diseases, such as St. Louis Encephalitis, Western Equine Encephalitis, West Nile Virus, Malaria, Lyme Disease, Hanta Virus Pulmonary Syndrome, and Sylvatic Plague. (A vector, as defined by the Act, is any animal capable of transmitting the causative agent of human disease or capable of producing human discomfort or injury). To fulfill this purpose, the Board may take any and all necessary or proper steps for the control of mosquitoes, flies, or other vectors, and inspection and source reduction of rodents, either in the District or in territory that is located outside of the District from which mosquitoes, flies, rodents, or other vectors and vector-borne disease may enter the District.

Specifically, the assessments provide funding for projects and programs for the surveillance, prevention, abatement, and control of vectors for the benefit of the lands in the Service Zones. Such mosquito abatement and vector control projects and programs include, but are not limited to, source reduction, larvicide and adulticide applications, disease monitoring, public education, reporting, accountability, research and interagency cooperative activities, as well as capital costs, maintenance and operation expenses (collectively "Services"). The cost of these services also includes capital costs comprised of equipment, capital improvements and facilities necessary and incidental to vector control programs. Currently, the District provides basic surveillance service and public information service in all areas of the District, as well as Enhanced Vector Control Service in the Service Zones.

Following are the Services, and resulting level of service, for properties in the Service Zones of the Assessment District. These Services are over and above the baseline level of service in place prior to the assessment. In Service Zone 1 and Service Zone 2, the baseline level of service was the level of service funded by the ad valorem property taxes, prior to the adoption of the assessments in 1996. In the Extension Areas, the baseline level of service was effectively zero, because no services were provided prior to the annexation to the Assessment District in 2004. The formula below describes the relationship between the final level of service, the previous baseline level of service, and the enhanced level of service funded by the assessment.

$$\text{Final Level of Service} = \text{Baseline Level of Service} + \text{Enhanced Level of Service}$$

In this case, the baseline level of service is nil, and the final level of service is precisely the enhanced level of service funded by the assessment.

The Services are further defined as follows:

- Response to mosquito problems as well as other pestiferous or disease carrying organisms in properties in the Assessment District, including responding to service call requests by property owners in the Assessment District.
- Control of mosquito larvae in catch basins, ditches, drain lines, vaults, wastewater treatment plants, under buildings, residences, horse troughs, freshwater marshes, salt marshes, creeks and other sources on all assessed properties in the Assessment District.
- Monitoring of Hanta Virus-bearing rodents, and other harmful vectors, such as Wood Rats, Deer Mice, Harvest mice, and Meadow Voles, through property inspection, harborage and home entry point identification, advice for exclusion and recommendations for removal of attractants at properties in the Assessment District, as well as public education,.
- Survey and data analysis of mosquito larvae populations to assess public health risks and allocate control efforts.
- Monitoring of mosquito populations in the Assessment District using various generally accepted scientific methods.
- Testing and monitoring for diseases carried and transmitted by mosquitoes and other arthropods in the Assessment District, such as Encephalitis, Malaria, Dog Heartworm, and West Nile Virus.
- Deployment of sentinel chicken flocks, collection of mosquito pools for virus testing, and blood analytical studies for State and local agencies.
- Testing of new insecticide materials and investigation of their efficacy.
- Survey and identification of arthropod-borne diseases such as Lyme disease, Hanta Virus and plague found in parks, trails, and other locations frequented by the public in the Assessment District.
- Inspections and advice for property owners who have reported bee swarm behavior or the presence of hives, in addition to providing contact information to private bee keepers for live removal of nuisance bees.
- Monitoring and/or control of other nuisance and potentially hazardous organisms and vectors in properties in the Assessment District, as directed by policy established by the Board of Trustees. (Only vectors found outside of structures will be monitored and controlled.)
- Education of property owners and residents about the risks of diseases carried by insects and small mammals and how to better protect themselves and their pets.
- Monitoring of new and emerging vectors such as the Asian Tiger Mosquito at entry points in the Assessment District.
- Testing for and control of new and emerging pathogens in the Assessment District.

Introduction to Surveillance and Monitoring

Mosquitoes and other vectors most often are produced in areas of standing water including catch basins, vaults, wastewater treatment plants, water under buildings, horse troughs, pools, ponds, gutters, flood control devices, freshwater and saltwater marshes and wetlands as well as organic waste and debris.

The District performs surveillance of adult mosquitoes and surveillance of other vectors on properties in the Assessment District in order to discover new sites of larval development, allocation of control efforts, level of public health risk, population densities, and species composition. The District primarily uses New Jersey light traps, Reiter Gravid traps and Carbon Dioxide traps for this surveillance. Through these efforts, the District has successfully identified and controlled new strains of vector-borne disease. For example, through the disease surveillance efforts carried out by the District, a new strain of Hantavirus was detected in the Isla Vista area, appropriately called the “Isla Vista” strain. In another case, the District analyzed several swarms of Honey Bees found in outdoor trash containers located in a Goleta apartment complex. The District’s genetic confirmation found that the Honey Bees were “Africanized.” As a result, the State officially declared the majority of Santa Barbara County to be “colonized.”

Additionally, the District monitors vector-borne diseases in efforts to prevent human cases. Three pathogenic mosquito-borne Encephalitis viruses occur in California: Western Equine Encephalitis, St. Louis Encephalitis and West Nile virus. All three are carried in birds and can be transferred to horses or humans through the bite of an infected mosquito. There is neither specific cure nor vaccine for these diseases so the District regularly monitors flocks of sentinel chickens for viruses. Malaria, Lyme Disease, and small mammal-borne diseases such as Plague, Hanta Virus and Arena Virus are also monitored.

Larval Mosquito Surveillance Program

The District will identify any medically important arthropod submitted by property owners, businesses or residents in the Service Zone Areas. Laboratory staff will provide information on its biology, public health significance and control.

All mosquito production sites located in the Service Zones will be added to a detailed catalog mapping, tracking and monitoring system of sources and placed on a schedule to be checked regularly and treated as needed.

Property owners, businesses or residents can call the District when experiencing problems with mosquitoes on their property. A mosquito control technician will thereafter survey and treat the source, as appropriate.

Adult Mosquito Surveillance Program

Laboratory personnel will monitor populations to assess the level of public health risk and effectiveness of control measures.

Mosquito traps will be deployed on properties in the Service Zones as deemed appropriate by the District staff. Traps will be collected and their contents identified and counted. This information is maintained in a computerized database and used to track long-term trends in mosquito density.

West Nile Virus Surveillance Program

The District maintains flocks of sentinel chickens to detect the presence of West Nile Virus and other Encephalitis viruses.

The District collects adult mosquitoes from properties in the Service Zones and submits them to various laboratories to test for West Nile and other Encephalitis viruses. Laboratory staff will collect mosquitoes from the Service Zones using specialized traps for this purpose. Mosquitoes must be collected alive, anesthetized, identified, and shipped on dry ice the same day.

The District participates in a statewide program to collect and test dead wild birds for West Nile Virus. Dead birds are picked up from properties in the Service Zones within 24 hours, packaged and sent to the State Health Department for testing.

Introduction to Treatment and Control

Strategically, the District addresses vectors through a comprehensive approach, which is based upon effective prevention of vectors. The District controls mosquitoes through a program of integrated vector management (IVM). This program focuses on controlling mosquitoes in their larval stage, and preventing problems before the mosquito pupae hatch and have the ability to transmit diseases. Larval control has many benefits:

1. **Less toxic:** Often, mosquitofish and other environmentally safe approaches can be used. When needed, the bacterial agents or pesticides used to control the larval stage are much less toxic to the environment than those used in the past and are highly specific to mosquitoes.
2. **Less pesticides:** The bacterial agents or pesticides are applied to a smaller area than would be required for treatment of adult mosquitoes.
3. **Less disease:** Targeting immature mosquitoes kills them before they are capable of transmitting disease.

The end result is a program that protects public health, is more cost effective than other methods, and has low impact on the environment. The District used biorational materials such as VectoBac (*Bacillus thuringiensis israelensis*), and VectoLex (*B. sphaericus*). Also used is the product Altosid (methoprene) which is an insect growth regulator. These materials have been shown to have minimal effects on non-target species and are regulated by the US EPA and the California Department of Pesticide Regulation. They are approved for use in aquatic habitats.

Larval Mosquito Control Program

Many different water sources exist on properties within the District, such as marshes, creeks, ponds, storm drain systems, and poorly maintained pools. Mosquitoes utilize these sources in their life cycle. Certain mosquitoes are of great concern in that they are capable of transmitting viral diseases, such as West Nile and encephalitis, to humans and horses.

Water sources found to be producing mosquitoes on properties in the Service Zones will be addressed using integrated vector management procedures involving appropriate physical, biological and chemical control. These inspection and control measures will be repeated on a routine schedule to manage the insect population.

The Mosquito and Vector Management District of Santa Barbara County will monitor pesticide resistance levels and determine the efficacy of available larvicides for local mosquito populations.

Mosquito fish are used to control immature mosquitoes on properties in various bodies of water, both large and small. For backyard sources such as ponds and pools, residents may obtain the fish at the District office.

The District will directly bill publicly owned or government owned parcels those costs which are deemed to result from inspection and control procedures performed by the District to manage mosquito production.

Adult Mosquito Control Program

In the event of virus recoveries or human cases of diseases transmitted by mosquitoes or other vectors in major metropolitan areas in the Service Zones, the District may institute widespread application of adulticide materials. In addition, an expanded and intensified larvicide program may be instituted to interrupt the transmission cycle and reduce the adult populations of vector species.

The Mosquito and Vector Management District of Santa Barbara County will monitor pesticide resistance levels and determine the efficacy of available adulticides for the suppression of local mosquito populations.

Any additional descriptions and plans for the services will be filed with the General Manager of the Mosquito and Vector Management District of Santa Barbara County, and are incorporated herein by reference.

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Estimate of Cost

The estimated costs and revenues for the District for Fiscal Year 2022-23 are depicted on the following page.

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Figure 1 – Summary Cost Estimate, FY 2022-23

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY			
Service Zone No. 1 and Service Zone No. 2 Assessments			
Estimate of Cost			
Fiscal Year 2022-23			
Beginning Fund Balance			\$1,194,877
Zone 2 Revenue			
Property Tax Revenue			\$159,240
Estimated Interest on Fund Balance			\$3,000
Intergovernmental Revenue			\$5,475
Subtotal			\$167,715
Zone 1 Revenue			
Property Tax Revenue			\$371,560
Estimated Interest on Fund Balance			\$7,000
Intergovernmental Revenue			\$12,775
Contract Revenue			\$104,159
Subtotal			\$495,494
Total Operating Revenue from General Fund			\$663,209
Vector Control Services and Related Expenditures			
Operations:			
Salaries & Employee Benefits			\$930,000
Communications			\$6,800
Insurance			\$20,000
Maintenance: Equipment, IT, Structures			\$34,230
Office & Household Expense			\$9,200
Utilities			\$4,800
Professional, Special Service & Administrative Costs			\$85,000
Subtotal - Operations			\$1,090,030
Services and Supplies:			
Clothing, Training, Education			\$12,900
Memberships			\$18,000
Travel & Fuel			\$22,000
Supplies			\$9,000
Pesticides			\$82,000
Subtotal - Services & Supplies			\$143,900
Fixed Assets - Equipment ¹			\$85,000
Subtotal - Vector Control Services and Related Expenditures			\$1,318,930
Incidental Costs			
County Collection and Levy Administration			\$64,686
Allowance for Contingencies ²			\$5,000
Subtotal - Incidental Costs			\$69,686
Total Vector Control Services and Incidental Expenses			\$1,388,616
Total Benefit of Improvements			\$1,388,616
SFE Units			58,714.50
Benefit Received per Single Family Equivalent Unit			\$23.65
Less: Beginning Fund Balance			(\$1,194,877)
Less: District Contribution to/(from) Reserves			(\$20,246)
Total Vector Control Services and Incidental Expenses			\$705,161
			(Net Amount to be Assessed)
Budget Allocation to Property			
		Assessment	Total
Zone	Total SFE Units	per SFE ³	Assessment
1	53,116.75	\$12.01	\$637,932
2	5,597.75	\$12.01	\$67,229
Total Assessment			\$705,161

Notes

1. This amount is estimated for the future purchase of a truck.
2. This allowance is to account for any uncollectible assessments.
3. Assessment rates per SFE shown do not include \$1.00 County collection fee per parcel.

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Method of Assessment

This section of the Report explains the benefits to be derived from the Services provided for property by the District, and the methodology used to apportion the total assessment to properties within the Service Zone No. 1 and Service Zone No. 2.

Service Zone No. 1 and Service Zone No. 2 consist of all Assessor Parcels within the boundaries of the Service Zones, as defined by the assessment diagram at Appendix A hereof. The assessments allow the District to continue providing its enhanced mosquito abatement, disease control and other Enhanced Vector Control Services throughout the Service Zones.

The method used for apportioning the assessment is based upon the proportional special benefits to be derived by the properties in the Service Zones over and above general benefits conferred on real property or to the public at large. Special benefit is calculated for each parcel in the Service Zones.

1. Identification of total benefit to the properties derived from the Services
2. Calculation of the proportion of these benefits that are special vs. general
3. Determination of the relative special benefit within different areas within the Service Zones
4. Determination of the relative special benefit per property type and property characteristic
5. Calculation of the specific assessment for each individual parcel based upon special vs. general benefit; location, property type and property characteristics

Discussion of Benefit

In summary, the assessments can only be levied based on the special benefit to property. This special benefit is received by property over and above any general benefits from the Services. With reference to the engineering requirements for property related assessments, under Proposition 218, an Engineer must determine and prepare a report evaluating the amount of special and general benefit received by property within the Service Zones as a result of the improvements or services provided by a local agency. The special benefit is to be determined in relation to the total cost to that local entity of providing the service and/or improvements.

Proposition 218 as described in Article XIII D of the California Constitution has confirmed that assessments must be based on the special benefit to property:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

The below benefit factors, when applied to property in the Service Zones, confer special benefits to property and ultimately improve the safety, utility, functionality and usability of property in the Service Zones. These are special benefits to property in the Service Zones in much the same way that storm drainage, sewer service, water service, sidewalks and paved streets enhance the utility and functionality of each parcel of property served by these improvements, providing them with more utility of use and making them safer and more usable for occupants.

It should also be noted that Proposition 218 includes a requirement that existing assessments in effect upon its effective date were required to be confirmed by either a majority vote of registered voters in the assessment area, or by weighted majority property owner approval using the new ballot proceeding requirements. However, certain assessments were excluded from these voter approval requirements. Of note is that in California Constitution Article XIID Section 5(a) this special exemption was granted to assessments for sidewalks, streets, sewers, water, flood control, drainage systems and vector control. The Howard Jarvis Taxpayers Association explained this exemption in their Statement of Drafter's Intent:

"This is the "traditional purposes" exception. These existing assessments do not need property owner approval to continue. However, future assessments for these traditional purposes are covered."³

Therefore, the drafters of Proposition 218 acknowledged that vector control assessments were a "traditional" and therefore acknowledged and accepted use.

Since all assessments existing before or after Proposition 218 must be based on special benefit to property, the drafters of Proposition 218 impliedly found that vector control services confer special benefit on property. Moreover, the statement of drafter's intent also acknowledges that any new or increased vector control assessments after the effective date of Proposition 218 would need to comply with the voter approval requirements it established. This is as an acknowledgement that additional assessments for such "traditional" purposes would be established after Proposition 218 was in effect. Therefore, the drafters of Proposition 218 clearly recognized vector assessments as a "traditional" use of assessments, acknowledged that new vector assessments may be formed after Proposition 218 and impliedly were satisfied that vector control services confer special benefit to properties.

³ Howard Jarvis Taxpayers Association, "Statement of Drafter's Intent", January 1997.

The Legislature also made a specific determination after Proposition 218 was enacted that vector control services constitute a proper subject for special assessment. Health and Safety Code section 2082, which was signed into law in 2002, provides that a district may levy special assessments consistent with the requirements of Article XIID of the California Constitution to finance vector control projects and programs. The intent of the Legislature to allow and authorize benefit assessments for vector control services after Proposition 218 is shown in the Assembly and Senate analysis of the Mosquito Abatement and Vector Control District Law where it states that the law:

Allows special benefit assessments to finance vector control projects and programs, consistent with Proposition 218.⁴

Therefore the State Legislature agreed that vector control services are a valuable and important public service that can be funded by benefit assessments. To be funded by assessments, vector control services must confer special benefit to property.

Mosquito Control Is a Special Benefit to Properties

As described below, this Engineer's Report concludes that mosquito control is a special benefit that provides direct advantages to property in the Service Zones. For example, the assessment provides for 1) surveillance throughout the Service Zones to measure and track the levels and sources of mosquitoes impacting property in the area and the people who live and work on the property, 2) mosquito and mosquito source control, treatment and abatement throughout the Service Zones such that all property in the area benefits from a comparable reduction of mosquito levels, 3) monitoring throughout the Service Zones to evaluate the effectiveness of District treatment and control and to ensure that all properties are receiving the equivalent level of mosquito reduction benefits, and 4) the properties in the Service Zones to be eligible for service requests which result in District staff directly visiting, inspecting and treating property. Moreover, the Services funded by the Assessments reduce the level of mosquitoes and vectors arriving at and negatively impacting properties within the Service Zones.

The following section, Benefit Factors, describes how the Services specially benefit properties in the Service Zones. These benefits are particular and distinct from its effect on property in general or the public at large.

⁴ Senate Bill 1588, Mosquito Abatement and Vector Control District Law, Legislative bill analysis

Benefit Factors

In order to allocate the assessments, the Engineer identified the types of special benefit arising from the services and that would be provided to property within the Service Zones. These types of special benefit are as follows:

Increased safety of property in the Service Zones.

The Assessments provide funding for year-round, proactive Services to control and abate mosquitoes and other vectors that otherwise would occupy properties throughout the Service Zones. Mosquitoes and other vectors are transmitters of diseases, so the reduction of mosquito populations makes property in the Service Zones safer for use and enjoyment. In absence of the assessments, these Services would not be provided, so the Services funded by the assessments make properties in the Service Zones safer, which is a distinct special benefit to property in the Service Zones.⁵ This is not a general benefit to property in the Service Zones or the public at large because the Services are tangible mosquito and disease control services that will be provided directly to the properties in the Service Zones and the Services are over and above what otherwise would be provided by the District or any other agency.

This finding was confirmed in 2003 by the State Legislature:

“Mosquitoes and other vectors, including but not limited to, ticks, Africanized honey bees, rats, fleas, and flies, continue to be a source of human suffering, illness, death, and a public nuisance in California and around the world. Adequately funded mosquito and vector control, monitoring and public awareness programs are the best way to prevent outbreaks of West Nile Virus and other diseases borne by mosquitoes and other vectors.”⁶

Also, the Legislature, in Health and Safety Code Section 2001, finds that:

“The protection of Californians and their communities against the discomforts and economic effects of vectorborne diseases is an essential public service that is vital to public health, safety, and welfare.”

Reductions in the risk of new diseases and infections on property in the Service Zones.

Mosquitoes have proven to be a major contributor to the spread of new diseases such as West Nile Virus, among others. A highly mobile population combined with migratory bird patterns can introduce new mosquito-borne diseases into previously unexposed areas.

⁵ . By reducing the risk of disease and increasing the safety of property, the proposed Services will materially increase the usefulness and desirability of certain properties in the Service Zones.

⁶ Assembly Concurrent Resolution 52, chaptered April 1, 2003

“Vector-borne diseases (including a number that are mosquito-borne) are a major public health problem internationally. In the United States, dengue and malaria are frequently brought back from tropical and subtropical countries by travelers or migrant laborers, and autochthonous transmission of malaria and dengue occasionally occurs. In 1998, 90 confirmed cases of dengue and 1,611 cases of malaria were reported in the USA and dengue transmission has occurred in Texas.”⁷

“During 2004, 40 states and the District of Columbia (DC) have reported 2,313 cases of human WNV illness to CDC through ArboNET. Of these, 737 (32%) cases were reported in California, 390 (17%) in Arizona, and 276 (12%) in Colorado. A total of 1,339 (59%) of the 2,282 cases for which such data were available occurred in males; the median age of patients was 52 years (range: 1 month--99 years). Date of illness onset ranged from April 23 to November 4; a total of 79 cases were fatal.”⁸ (According to the Centers for Disease Control and Prevention on January 19, 2004, a total of 2,470 human cases and 88 human fatalities from WNV have been confirmed).

The Services funded by the assessments help prevent, on a year-round basis, the presence of vector-borne diseases on property in the Service Zones. This is another tangible and direct special benefit to property in the Service Zones that would not be received in the absence of the assessments.

Reduced mosquito and vector populations on property and as a result, enhanced desirability, utility, usability and functionality of property in the Service Zones.

The assessments provide new and enhanced services for the control and abatement of nuisance and disease-carrying mosquitoes. These Services materially reduce the number of vectors on properties throughout the Service Zones. The lower mosquito and vector populations on property in the Service Zones is a direct advantage to property that serve to increase the desirability and “usability” of property. Clearly, properties are more desirable and usable in areas with lower mosquito populations and with a reduced risk of vector-borne disease. This is a special benefit to residential, commercial, agricultural, industrial and other types of properties because all such properties directly benefit from reduced mosquito and vector populations and properties with lower vector populations are more usable, functional and desirable.

⁷ Rose, Robert. (2001). Pesticides and Public Health: Integrated Methods of Mosquito Management. Emerging Infectious Diseases. Vol. 7(1); 17-23.

⁸ Center for Disease Control. (2004). West Nile Virus Activity --- United States, November 9--16, 2004. Morbidity and Mortality Weekly Report. 53(45); 1071-1072.

Excessive mosquitoes and other vectors in the area can materially diminish the utility and usability of property. For example, prior to the commencement of mosquito control and abatement services, properties in many areas in the State were considered to be nearly uninhabitable during the times of year when the mosquito populations were high.⁹ The prevention or reduction of such diminished utility and usability of property caused by mosquitoes is a clear and direct advantage and special benefit to property in the Service Zones.

The State Legislature made the following finding on this issue:

“Excess numbers of mosquitoes and other vectors spread diseases of humans, livestock, and wildlife, reduce enjoyment of outdoor living spaces, both public and private, reduce property values, hinder outdoor work, reduce livestock productivity; and mosquitoes and other vectors can disperse or be transported long distances from their sources and are, therefore, a health risk and a public nuisance; and professional mosquito and vector control based on scientific research has made great advances in reducing mosquito and vector populations and the diseases they transmit.”¹⁰

Protection of economic activity on property in the Service Zones.

As recently demonstrated by the SARS outbreak in China and outbreaks of Avian Flu, outbreaks of pathogens can materially and negatively impact economic activity in the affected area. Such outbreaks and other public health threats can have a drastic negative effect on tourism, business and residential activities in the affected area. The assessments help to prevent the likelihood of such outbreaks in the Service Zones.

Mosquitoes hinder, annoy and harm residents, guests, visitors, farm workers, and employees. A vector-borne disease outbreak and other related public health threats would have a drastic negative effect on agricultural, business and residential activities in the Service Zones.

The economic impact of diseases is well documented. According to a study prepared for the Centers for Disease Control and Prevention, economic losses due to the transmission of West Nile Virus in Louisiana was estimated to cost over \$20 million over approximately one year:

The estimated cost of the Louisiana epidemic was \$20.1 million from June 2002 to February 2003, including a \$10.9 million cost of illness (\$4.4 million medical and \$6.5

⁹ Prior to the commencement of modern mosquito control services, areas in the State of California such as the San Mateo Peninsula, Napa County and areas in Marin and Sonoma Counties had such high mosquito populations that they were considered to be nearly unlivable during certain times of the year and were largely used for part-time vacation cottages that were occupied primarily during the months when the natural mosquito populations were lower.

¹⁰ Assembly Concurrent Resolution 52, chaptered April 1, 2003

*million nonmedical costs) and a \$9.2 million cost of public health response. These data indicate a substantial short-term cost of the WNV disease epidemic in Louisiana.*¹¹

Moreover, a study conducted in 1996-97 of La Crosse Encephalitis (LACE), a human illness caused by a mosquito-transmitted virus, found a lifetime cost per human case at \$48,000 to \$3,000,000 and found that the disease significantly impacted life spans of those who were infected. Following is a quote from the study which references the importance and value of active vector control services of the type that would be funded by the assessments:

*The socioeconomic burden resulting from LACE is substantial, which highlights the importance of the illness in western North Carolina, as well as the need for active surveillance, reporting, and prevention programs for the infection.*¹²

The Services funded by the assessments help to prevent the likelihood of such outbreaks on property in the Service Zones and reduce the harm to economic activity on property caused by existing mosquito populations. This is another direct advantage in the Service Zones that would not be received in absence of the assessments.

Protection of the Service Zones' agriculture, tourism, and business industries.

The agriculture, tourism and business industries in the Service Zones benefit from reduced levels of harmful or nuisance mosquitoes and other vectors. Conversely, any outbreaks of emerging vectorborne pathogens such as West Nile Virus could also materially negatively affect these industries. Diseases transmitted by mosquitoes and other vectors can adversely impact business and recreational functions.

*A study prepared for the United States Department of Agriculture in 2003 found that over 1,400 horses died from West Nile Virus in Colorado and Nebraska and that these fatal disease cases created over \$1.2 million in costs and lost revenues. In addition, horse owners in these two states spent over \$2.75 million to vaccinate their horses for this disease. The study states that "Clearly, WNV has had a marked impact on the Colorado and Nebraska equine industry."*¹³

¹¹ Zohrabian A, Meltzer MI, Ratard R, Billah K, Molinari NA, Roy K, et al. West Nile Virus economic impact, Louisiana, 2002. Emerging Infectious Disease, 2004 Oct. Available from <http://www.cdc.gov/ncidod/EID/vol10no10/03-0925.htm>

¹² Utz, J. Todd, Apperson, Charles S., Maccormack, J. Newton, Salyers, Martha, Dietz, E. Jacquelin, Mcpherson, J. Todd, Economic And Social Impacts Of La Crosse Encephalitis In Western North Carolina, Am J Trop Med Hyg 2003 69: 509-518

¹³ S. Geiser, A. Seitzinger, P. Salazar, J. Traub-Dargatz, P. Morley, M. Salman, D. Wilmot, D. Steffen, W. Cunningham, Economic Impact of West Nile Virus on the Colorado and Nebraska Equine Industries: 2002, April 2003, Available from http://www.aphis.usda.gov/vs/ceah/cnahs/nahms/equine/wnv2002_CO_NB.pdf

*Pesticides for mosquito control impart economic benefits to agriculture in general. Anecdotal reports from farmers and ranchers indicate that cattle, if left unprotected, can be exsanguinated by mosquitoes, especially in Florida and other southeast coastal areas. Dairy cattle produce less milk when bitten frequently by mosquitoes*¹⁴

The assessments serve to protect the businesses and industries in the Service Zones. This is a direct advantage and special benefit to property in the Service Zones.

Reduced risk of nuisance and liability on property in the Service Zones.

In addition to health related factors, uncontrolled mosquito and vector populations create a nuisance for residents, employees, customers, tourists, farm workers and guests in the Service Zones. Properties in the Service Zones benefit from the reduced nuisance factor that is created by the Services. Agricultural and rangeland properties also benefit from the reduced nuisance factor and harm to horses, livestock and employees from lower mosquito and vector populations.

Agricultural, range, golf course, cemetery, open space and other such lands in the Service Zones contain large areas of mosquito and vector habitat and are therefore a significant source of mosquito and vector populations. In addition, residential and business properties in the Service Zones can also contain significant sources.¹⁵ It is conceivable that sources of mosquitoes could be held liable for the transmission of diseases or other harm. For example, in August 2004, the City of Los Angeles approved new fines of up to \$1,000 per day for property owners who don't remove standing water sources of mosquitoes on their property.

The Services provided by the District reduce the mosquito and vector related nuisance and health liability to properties in the Service Zones. The reduction of that risk of liability constitutes a special benefit to property in the Service Zones and this special benefit would not be received in absence of the Services funded by the assessments.

¹⁴ . Jennings, Allen. (2001). USDA Letter to EPA on Fenthion IRED. United States Department of Agriculture, Office of Pest Management Policy. March 8, 2001.

¹⁵ . Sources of mosquitoes on residential, business, agricultural, range and other types of properties include removable sources such as containers that hold standing water.

Improved marketability of property.

As described previously, the Services specially benefit properties in the Service Zones by making them more useable, livable and functional. The Services also make properties in the Service Zones more desirable, and more desirable properties also benefit from improved marketability. This is another tangible special benefit to certain property in the Service Zones which will not be enjoyed in absence of the Services.¹⁶

Benefit Finding

In summary, the special benefits described in this Report and provision of Services in the Service Zones directly benefit and protect the real properties in the Service Zones in excess of the proposed assessments for these properties. Therefore, the assessment engineer finds that the cumulative special benefits to property from the Services are reasonably equal to or greater than the proposed Fiscal Year 2022-23 assessment rate per benefit unit for Service Zone 1 and Service Zone 2.

General vs. Special Benefit

Article XIII C of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to “separate the general benefits from the special benefits conferred on a parcel.” The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment can fund the special benefits to property in the assessment area but cannot fund any general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

$$\text{Total Benefit} = \text{General Benefit} + \text{Special Benefit}$$

¹⁶ . If one were to compare two hypothetical properties with similar characteristics, the property with lower mosquito infestation and reduced risk of vector-borne disease will clearly be more desirable, marketable and usable.

There is no widely-accepted or statutory formula for general benefit from vector control services. General benefits are benefits from improvements or services that are not special in nature, are not “particular and distinct” and are not “over and above” benefits received by other properties. General benefits are conferred to properties located “in the district,”¹⁷ but outside the narrowly-drawn Assessment District and to “the public at large.” SVTA vs. SCCOSA provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements and services funded by the assessments.

A formula to estimate the general benefit is listed below:

General Benefit	=	Benefit to Real Property Outside the Assessment District	+	Benefit to Real Property Inside the Assessment District that is Indirect and Derivative	+	Benefit to the Public at Large
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Special benefit, on the other hand, is defined in the state constitution as “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” The SVTA v. SCCOSA decision indicates that a special benefit is conferred to a property if it “receives a direct advantage from the improvement (e.g., proximity to a park).” In this assessment, the overwhelming proportion of the benefits conferred to property is special, since the advantages from the mosquito and disease protection funded by the Assessments are directly received by the properties in the Assessment District and are only minimally received by property outside the Assessment District or the public at large. For example, property owners within the Assessment District may request service calls to treat for mosquitoes or other vectors on their property.

¹⁷ SVTA vs. SCCOSA explains as follows:

OSA observes that Proposition 218’s definition of “special benefit” presents a paradox when considered with its definition of “district.” Section 2, subdivision (i) defines a “special benefit” as “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” (Art. XIII D, § 2, subd. (i), italics added.) Section 2, subdivision (d) defines “district” as “an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property-related service.” (Art. XIII D, § 2, subd. (d), italics added.) In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not “particular and distinct” and are not “over and above” the benefits received by other properties “located in the district.”

We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefiting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special.

Hence, arguably, some of the Services benefit the public at large and properties outside the Service Zones. In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

In the 2009 Dahms case, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided to property in the assessment district. Similar to the assessments in Pomona that were validated by Dahms, the Assessments described in this Engineer's Report fund mosquito, vector and disease control services directly provided to property in the assessment area. Moreover, as noted in this Report, the Services directly reduce mosquito and vector populations on all property in the assessment area. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Assessments. However, in this report, the general benefit is more conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

Calculating General Benefit

The assessment is levied on property in the District that previously received no mosquito and vector control service from any government agency. Consistent with *footnote 8* of SVTA v. SCCOSA, and for the reasons described above, the District has determined that all parcels in the Service Zones receive a shared direct advantage and special benefit from the Services. The Services directly and particularly serve and benefit each parcel, and are not a mere indirect, derivative advantage. As explained above, Proposition 218 relies on the concept of "over and above" in distinguishing special benefits from general benefits. As applied to an assessment proceeding concurrent with the annexation of new territory and extension of services to that territory, this concept means that the baseline general benefits are zero and that all vector control services, which provide direct advantage to property in the Service Zones, are over and above the zero baseline and therefore are special.

Nevertheless, the Services may provide a degree of general benefit, in addition to the predominant special benefit. This section provides a conservative measure of the general benefits from the Assessments.

Benefit to Property Outside the District

Properties within the Assessment District receive almost all of the special benefits from the Services because the Services funded by the Assessments are provided directly to protect property within the Assessment District from mosquitoes and vector-borne disease. However, properties adjacent to, but just outside of, the boundaries may receive some benefit from the Services in the form of reduced mosquito populations on property outside the Service Zones. Since this benefit is conferred to properties outside the district boundaries, it contributes to the overall general benefit calculation and will not be funded by the assessment.

A measure of this general benefit is the proportion of Services that affect properties outside of the Service Zones. Each year, the District provides some of its Services in areas near the boundaries of the Service Zones. By abating mosquito populations near the borders of the Service Zones, the Services may provide benefits in the form of reduced mosquito populations and reduced risk of disease transmission to properties outside the Service Zones. If mosquitoes were not controlled inside the Service Zones, more of them would fly from the Service Zones. Therefore control of mosquitoes within the Service Zones provides some benefit to properties outside the Service Zones but within the normal flight range of vectors, in the form of reduced mosquito populations and reduced vector-borne disease transmission. Since mosquitoes are the predominant vector that are controlled and mosquitoes most easily travel from their source location to properties in the area, typical mosquito destination ranges will be used to measure the extent that the Services will create reduced vector populations on property outside the Unprotected Areas. This is a measure of the general benefits to property outside the Service Zones because this is a benefit from the Services that is not specially conferred upon property in the assessment area.

The mosquito potential outside the Service Zones is based on studies of mosquito dispersion concentrations. Mosquitoes can travel up to two miles, on average, so this destination range is used. Based on studies of mosquito destinations, relative to parcels in the Service Zones, average concentration of mosquitoes from the Service Zones on properties within two miles of the Service Zones is calculated to be 6%.¹⁸ This relative vector population reduction factor within the destination range is combined with the number of parcels outside the Service Zones and within the destination range to measure this general benefit and is calculated as follows:

<p><u>Criteria:</u></p> <p>MOSQUITOES MAY FLY UP TO 2 MILES FROM THEIR BREEDING SOURCE.</p> <p>1,136 PARCELS WITHIN 2 MILES OF, BUT OUTSIDE OF THE ASSESSMENT DISTRICT, MAY RECEIVE SOME MOSQUITO AND DISEASE PROTECTION BENEFIT</p> <p>6 % PORTION OF RELATIVE BENEFIT THAT IS RECEIVED</p> <p>53,387 ASSESSABLE PARCELS IN THE ASSESSMENT DISTRICT</p>

¹⁸ Tietze, Noor S., Stephenson, Mike F., Sidhom, Nader T. and Binding, Paul L., "Mark-Recapture of *Culex Erythrothorax* in Santa Cruz County, California", Journal of the American Mosquito Control Association, 19(2):134-138, 2003.

Therefore, for the overall benefits provided by the Services to the Service Zones, it is determined that 0.13% of the benefits are received by the parcels within two miles of the Service Zones boundaries. Recognizing that this calculation is an approximation, this benefit will be rounded up to 1.0 %.

Benefit to Property Inside the District that is Indirect and Derivative

The “indirect and derivative” benefit to property within the Assessment District is particularly difficult to calculate. As explained above, all benefit within the Assessment District is special because the mosquito and disease control services in the Service Zones provide direct service and protection that is clearly “over and above” and “particular and distinct” when compared with the lack of such protection under current conditions. Further, the properties are within the Assessment District boundaries and this Engineer’s Report demonstrates the direct benefits received by individual properties from mosquito and disease control services.

In determining the Assessment District area, the District was careful to limit it to an area of parcels that will directly receive the Services. All parcels directly benefit from the surveillance, monitoring and treatment that is provided on an equivalent basis throughout the Service Zones in order to maintain the same improved level of protection against mosquitoes and reduced mosquito populations throughout the area. The surveillance and monitoring sites are spread on a balanced basis throughout the area. Mosquito control and treatment are provided as needed throughout the area based on the surveillance and monitoring results. The shared special benefit - reduced mosquito levels and reduced presence of vector-borne diseases – are received on an equivalent basis by all parcels in the Service Zones. Furthermore, all parcels in the Assessment District directly benefit from the ability to request service from the District and to have a District field technician promptly respond directly to the parcel and address the owner’s or resident’s service need.

The SVTA vs. SCCOSA decision indicates that the fact that a benefit is conferred throughout the assessment district area does not make the benefit general rather than special, so long as the assessment district is narrowly drawn and limited to the parcels directly receiving shared special benefits from the service. This concept is particularly applicable in situations involving a landowner-approved assessment-funded extension of a local government service to benefit lands previously not receiving that particular service. The District therefore concludes that, other than the small general benefit to properties outside the Assessment District (discussed above) and to the public at large (discussed below), all of the benefits of the Services to the parcels within the Assessment District are special benefits, and it is not possible or appropriate to separate any general benefits from the benefits conferred on parcels in the Service Zones.

Benefit To The Public At Large

With the type and scope of Services to be provided to the Assessment Area, it is very difficult to calculate and quantify the scope of the general benefit conferred on the public at large. Because the Services directly serve and benefit all of the property in the Assessment Area, any general benefit conferred on the public at large would be small. Nevertheless, there is some indirect general benefit to the public at large.

The public at large uses the public highways and other regional facilities, and when traveling in and through the Assessment Area they will benefit from the Services. A fair and appropriate measure of the general benefit to the public at large therefore is the amount of area of highways and other regional facilities within the Assessment Area relative to the overall land area. An analysis of maps of the Assessment Area shows that approximately 3.0% of the land area in the Assessment Area is covered by highways and other regional facilities. This 3.0% therefore is a fair and appropriate measure of the general benefit to the public at large within the Assessment Area

Summary of General Benefits

Using a sum of the measures of general benefit for the public at large and land outside the Assessment Area, we find that approximately 4.0% of the benefits conferred by the Mosquito and Disease Control Assessment may be general in nature and should be funded by sources other than the assessment.

General Benefit Calculation	
1.0%	(Outside the Assessment District)
+ 0.0%	(Property within the Assessment District)
+ 3.0%	(Public at Large)
= 4.0%	(Total General Benefit)

The estimated cost of the Services for Fiscal Year 2022-23 is \$1,388,616. Of this total amount, the existing District must contribute at least \$55,545, or 4% of the total budget from sources other than the Service Zone No. 1 and Service Zone No. 2 Assessment. The District contribution from other sources is \$683,455, or approximately 49.2% of the total budget, which more than offsets any general benefits from the Service Zone No. 1 and Service Zone No. 2 Assessment Services.

Zones of Benefit

The boundaries of the Service Zones have been carefully drawn to include the properties in Santa Barbara County that did not receive mosquito and disease control services prior to the assessment and that materially benefit from the Services. Such parcels are in areas with a material population of people, pets and livestock on the property. The current and future population of property is a conduit of benefit to property because people, pets and livestock are ultimately affected by mosquitoes and vector-borne diseases and the special benefit factors of desirability, utility, usability, livability and marketability are ultimately determined by the population and usage potential of property.

Certain other properties in the northern and western portion of the County were excluded from the Service Zones because these properties are generally in more remote and mountainous areas and they support a very low population. In other words, the boundaries of the Service Zones have been narrowly drawn to include only properties that specially benefit from the mosquito control services, and previously did receive services from the District.

The SVTA vs. SCCOSA decision indicates:

In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not “particular and distinct” and are not “over and above” the benefits received by other properties “located in the district.”

We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefitting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special. In that circumstance, the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g., general enhancement of the district’s property values).

In the assessment, the advantage that each parcel receives from the mosquito control services is direct, and the boundaries are narrowly drawn to include only parcels that benefit from the assessment. Therefore, the even spread of assessment throughout the narrowly drawn district is indeed consistent with the OSA decision.

The District's mosquito, vector, and disease control programs, projects and services are funded by Service Zone No. 1 and Service Zone No. 2. Service Zone No. 1 includes the original service area of the Mosquito and Vector Management District of Santa Barbara County, including the City of Goleta, the City of Santa Barbara Municipal Airport, and most of the unincorporated territory of the Goleta Valley, including the communities of Hope Ranch and Isla Vista. Service Zone No. 2 contains the territory of the dissolved Carpinteria Mosquito Abatement District, including the City of Carpinteria and the Carpinteria Valley. In addition, Service Zone No. 1 also includes the Extension Areas that were annexed into the District in 2004, including the unincorporated areas of Montecito, Mission Canyon, Summerland, Hidden Valley, and the Goleta and Carpinteria Foothills in southern Santa Barbara County, as well as the previously non-serviced portions of the City of Santa Barbara.

Method of Assessment

As previously discussed, the assessments fund comprehensive, year-round mosquito control and disease surveillance and control Services that clearly confer special benefits to properties in the Service Zones. These benefits can partially be measured by the property owners, guests, employees, tenants, pets and animals who enjoy a more habitable, safer and more desirable place to live, work or visit. As noted, these benefits ultimately flow to the underlying property.

Therefore, the apportionment of benefit is partially based on people who potentially live on, work at, or otherwise use the property. This methodology of determining benefit to property through the extent of use by people is a commonly used method of apportionment of benefits from assessments.

Moreover, assessments have a long history of use in California and are in large part based on the principle that any benefits from a service or improvement funded by assessments that is enjoyed by tenants and other non-property owners ultimately is conferred to the underlying property.¹⁹

¹⁹ For example, in *Federal Construction Co. v. Ensign* (1922) 59 Cal.App. 200 at 211, the appellate court determined that a sewer system specially benefited property even though the direct benefit was to the people who used the sewers: "Practically every inhabitant of a city either is the owner of the land on which he resides or on which he pursues his vocation, or he is the tenant of the owner, or is the agent or servant of such owner or of such tenant. And since it is the inhabitants who make by far the greater use of a city's sewer system, it is to them, as lot owners or as tenants, or as the servants or agents of such lot owners or tenants, that the advantages of actual use will redound. But this advantage of use means that, in the final analysis, it is the lot owners themselves who will be especially benefited in a financial sense."

With regard to benefits and source locations, the assessment engineer determined that since mosquitoes readily fly from their breeding locations to all properties in their flight range and since mosquitoes are actually attracted to properties occupied by people or animals, the benefits from mosquito control extend beyond the source locations to all properties that would be a “destination” for mosquitoes and other vectors. In other words, the control and abatement of mosquito and vector populations ultimately confers benefits to all properties that are a destination of mosquitoes and vectors, rather than just those that are sources of mosquitoes.

Although some primary mosquito sources may be located outside of residential areas, residential properties can and do generate their own, often significant, populations of mosquitoes and vector organisms. For example, storm water catch basins in residential areas in the Service Zones are a common source of mosquitoes. Since the typical flight range for a female mosquito, on average, is 2 miles, most homes in the Service Zones are within the flight zone of many mosquito sources. Moreover, there are many other common residential sources of mosquitoes, such as miscellaneous backyard containers, neglected swimming pools, leaking water pipes and tree holes. Clearly, there is a potential for mosquito sources on virtually all property. More importantly, all properties in the Service Zones are within the destination range of mosquitoes and most properties are actually within the destination range of multiple mosquito source locations.

Because the Services are provided throughout the Service Zones with the same level of control objective, mosquitoes can rapidly and readily fly from their breeding locations to other properties over a large area, and there are current or potential breeding sources throughout the Service Zones, the Assessment Engineer determined that all similar properties in the Service Zones have generally equivalent mosquito “destination” potential and, therefore, receive equivalent levels of benefit.

In the process of determining the appropriate method of assessment, the Engineer considered various alternatives. For example, a fixed assessment amount per parcel for all residential improved property was considered but was determined to be inappropriate because agricultural lands, commercial property and other property also receive benefits from the assessments. Likewise, an assessment exclusively for agricultural land was considered but deemed inappropriate because other types of property, such as residential and commercial, also receive the special benefit factors described previously.

A fixed or flat assessment was deemed to be inappropriate because larger residential, commercial and industrial properties receive a higher degree of benefit than other similarly used properties that are significantly smaller. (For two properties used for commercial purposes, there is clearly a higher benefit provided to a property that covers several acres in comparison to a smaller commercial property that is on a 0.25 acre site. The larger property generally has a larger coverage area and higher usage by employees, customers, tourists and guests that benefit from reduced mosquito and vector populations, as well as the reduced threat from diseases carried by mosquitoes and other vectors. This benefit ultimately flows to the property.) Larger commercial, industrial and apartment parcels, therefore, receive an increased benefit from the assessments.

In conclusion, the Assessment Engineer determined that the appropriate method of assessment apportionment should be based on the type and use of property, the relative size of the property, its relative population and usage potential and its destination potential for mosquitoes. This method is further described below.

The method and formulas for calculating and allocating annual assessments to property in the Service Zones was established by the Resolution 96-01 by the District Board of Trustees of the Goleta Valley Vector Control District in May, 1996 and by Resolution 96-01 by the District Board of Trustees of the Carpinteria Mosquito Abatement District in June, 1996, and is described in detail in a report entitled “Staff Report on the Need for Implementing the Benefit Assessment Funding Mechanism Based on Land Use” approved May 14, 1996 on file in the office of the District. The method and formulas are summarized below.

Assessment Apportionment

The special benefits derived from the Mosquito and Disease Control Assessment are conferred on property and are not based on a specific property owner’s occupancy of property or the property owner’s demographic status, such as age or number of dependents. However, it is ultimately people who do or could use the property and who enjoy the special benefits described above. The opportunity to use and enjoy property within the Service Zones without the excessive nuisance, diminished “livability” or the potential health hazards brought by mosquitoes and the diseases they carry is a special benefit to properties in the Service Zones. This benefit can be in part measured by the number of people who potentially live on, work at, visit or otherwise use the property, because people ultimately determine the value of the benefits by choosing to live, work and/or recreate in the area, and by choosing to purchase property in the area.²⁰

²⁰ Benefits conferred upon property are related to the average number of people who could potentially live on, work at or otherwise could use a property, not how the property is currently used by the present owner.

In order to apportion the cost of the Services to property, each property in the Service Zones is assigned a relative special benefit factor. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Single Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit. For the purposes of this Engineer's Report, all properties are designated a SFE value, which is each property's relative benefit in relation to a "benchmark" parcel in the Service Zones. The "benchmark" property is the single family detached dwelling on a parcel of less than one acre. This benchmark parcel is assigned one Single Family Equivalent benefit unit or one SFE.

The special benefit conferred upon a specific parcel is derived as a sum function of the applicable special benefit type (such as improved safety, i.e., disease risk reduction, on a parcel for a mosquito assessment), and the parcel-specific attributes (such as the number of residents living on the parcel for a mosquito assessment) which supports that special benefit. Calculated special benefit increases accordingly with an increase in the product of special benefit type and supportive parcel-specific attribute.

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The calculation of the special benefit per property is summarized in the following equation:

$$\text{Special Benefit (per parcel)} = \sum f(\text{Special Benefits, Property Specific Attributes}^1)_{(\text{per parcel})}$$

1. Such as use, property type, and size.

Residential Properties

Single family homes, condominiums, and mobile homes on mobile home pads are assigned the basic unit of benefit for vector control services. This category is described as individual homes. The benefit unit for these categories of land use is 1.0.

Multi-Family Properties

Multi-Family properties consist of more than one family thus increasing the benefit received for that individual property. The amount of benefit received increases for Multi-Family properties with a large number of family units. Specifically, this category is segmented into two functions: Multi-Family properties ranging from 2-4 units and Multi-family properties with 5 or more units.

For Multi-family residences up to 4 units, the benefit unit assigned is 1.25.

For Multi-family residences with 5 or more units, the benefit unit assigned is 1.5.

Commercial Properties

All commercial properties experience increased benefit from vector control services due to the higher numbers of people using the property on a transient basis, including employees and the public. This property includes uses such as department stores, service stations, restaurants, and professional buildings. This category receives significantly higher benefit because it is continuously utilized at intense levels and is therefore assigned 1.75 benefit units.

Institutional, Industrial, and Recreational

These properties experience the greatest increased benefit from vector control services due to continual transient use by high numbers of employees, customers and recreationalists. The uses associated with these properties also include the use of transportation of goods and people from outside of the area and includes increased benefits from mosquito and other vector control. This category includes such categories as manufacturing, warehousing, open storage, recreation areas, auditoriums, stadiums, golf courses, and colleges. The benefit unit assigned to this category is 2.0.

Vacant and Agriculture Properties

Vacant properties consist of undeveloped parcels in all land use categories. These parcels are unoccupied and therefore receive a more limited benefit. Farm parcels are similar to undeveloped parcels in that they are generally unoccupied. The amount of benefit is limited to a lesser degree. The benefit unit assigned to this category is 0.75.

Exempt Government Properties

Government parcels are exempt from the special assessment since they were not included in the original assessment schematic prior to Proposition 218. In lieu of the assessment, the District provides services under contract with these parcels, and the parcels are in turn billed directly by the District for abatement costs, according to the provisions of the California State Health and Safety Code.

Other Properties

All properties that are specially benefited are assessed. Miscellaneous, small and other parcels such as roads, right-of-way parcels, and common areas typically do not generate significant numbers of employees, residents, customers or guests and have limited economic value. These miscellaneous parcels receive minimal benefit from the Services and are assessed an SFE benefit factor of 0.

Duration of Assessment

It is proposed that the Assessment be levied for fiscal year 2022-23 and continued every year thereafter, so long as mosquitoes remain in existence and the Mosquito and Vector Management District of Santa Barbara County requires funding from the Assessment for its Services in the Service Zones. As noted previously, the Assessment can continue to be levied annually after the Mosquito and Vector Management District of Santa Barbara County Board of Trustees approves an annually updated Engineer's Report, budget for the Assessment, Services to be provided, and other specifics of the Assessment. In addition, the District Board of Trustees must hold an annual public hearing to continue the Assessment.

Appeals and Interpretation

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment, may file a written appeal with the General Manager of the Mosquito and Vector Management District of Santa Barbara County or his or her designee. Any such appeal is limited to correction of an assessment during the then current Fiscal Year or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the General Manager or his or her designee will promptly review the appeal and any information provided by the property owner. If the General Manager or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County of Santa Barbara for collection, the General Manager or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the General Manager, or his or her designee, shall be referred to the Board. The decision of the Board shall be final.

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Assessment

Whereas, the Board contracted with the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs of Services, a diagram for an assessment district and an assessment of the estimated costs of Services, and the special and general benefits conferred thereby, upon all assessable parcels within the Service Zone No. 1 and Service Zone No. 2;

Now, therefore, the undersigned in accordance with the provisions of Article XIID of the California Constitution, the Government Code and the Health and Safety Code and the order of the Board of said Mosquito and Vector Management District of Santa Barbara County, hereby make the following determination of a continued assessment to cover the portion of the estimated cost of the Services, and the costs and expenses incidental thereto to be paid by the Service Zone No. 1 and Service Zone No. 2.

The District has evaluated and estimated the costs of providing the Services to the Service Zones. The estimated costs are summarized in Figure 1 and detailed in Figure 2, below.

The amount to be paid for the services and improvements and the expenses incidental thereto, to be paid by the Mosquito and Vector Management District of Santa Barbara County for the fiscal year 2022-23 is generally as follows:

Figure 2 – Summary Cost Estimate, FY 2022-23

Vector & Disease Control Services	\$1,318,930
Administrative Costs	\$69,686
TOTAL BUDGET	<u>\$1,388,616</u>
Less:	
General Fund Contribution	(\$663,209)
District Contribution from Reserves	(\$20,246)
Net Amount To Assessments	<u><u>\$705,161</u></u>

An Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of the Service Zones. The distinctive number of each parcel or lot of land in the Service Zones is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby determine and apportion the net amount of the cost and expenses of the Services, including the costs and expenses incidental thereto, upon the parcels and lots of land within the Service Zones, in accordance with the special benefits to be received by each parcel or lot, from the Services, and more particularly set forth in this Engineer's Report.

The assessment determination is made upon the parcels or lots of land within the Service Zones in proportion to the special benefits to be received by the parcels or lots of land, from the Services.

The District may finance the cost of acquiring or constructing capital facilities over time and pledge a portion of assessment revenues received in any fiscal year towards the repayment of the principal amount of such borrowed funds together with interest over the repayment period.

The assessment for Service Zone 1 is subject to an annual adjustment tied to the Consumer Price Index (CPI) for the Los Angeles-Riverside-Orange County Area as of March of each succeeding year (the "CPI"), with a maximum annual rate not to exceed \$20.00 per benefit unit. Any CPI increase not levied in any given year shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in future years. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of the change in the CPI plus any Unused CPI as described above.

The assessment rate for Service Zone 1 for Fiscal Year 2021-22 was \$11.07 per single family equivalent benefit unit. The annual change in the CPI from March 2021 to March 2022 was 8.50%. The calculated maximum authorized assessment rate for Fiscal Year 2022-23 is \$12.01 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report justifies assessment of the maximum authorized assessment rate and hence, proposes assessments for fiscal year 2022-23 at the rate of \$12.01 per single family equivalent benefit unit.

The assessment for Service Zone 2 is not subject to a CPI limitation. However, the maximum assessment rate may not exceed \$16.00 per benefit unit. The estimate of cost and budget in this Engineer's Report also proposes assessments for Service Zone 2 for fiscal year 2022-23 at the rate of \$12.01 per single family equivalent benefit unit, which is less than the maximum authorized assessment rate.

Following Board preliminary approval of the Engineer's Report and the assessments it establishes for fiscal year 2022-23, the assessments may continue to be levied annually and may be adjusted by the maximum rates allowed by Resolution 96-01 adopted by the District Board of Trustees of the Goleta Valley Vector Control District in May, 1996 and by Resolution 96-01 adopted by the District Board of Trustees of the Carpinteria Mosquito Abatement District in June, 1996, without any additional assessment ballot proceeding.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Santa Barbara for the fiscal year 2022-23. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the County of Santa Barbara.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the proposed amount of the assessment for the fiscal year 2022-23 for each parcel or lot of land within the said Service Zone No.1 and Service Zone No. 2.

Dated: May 12, 2022



Engineer of Work

A handwritten signature in black ink that reads "John W. Bliss".

By John W. Bliss, License No. C52091

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Appendices

Appendix A – Assessment Diagram

Appendix B – Assessment Roll

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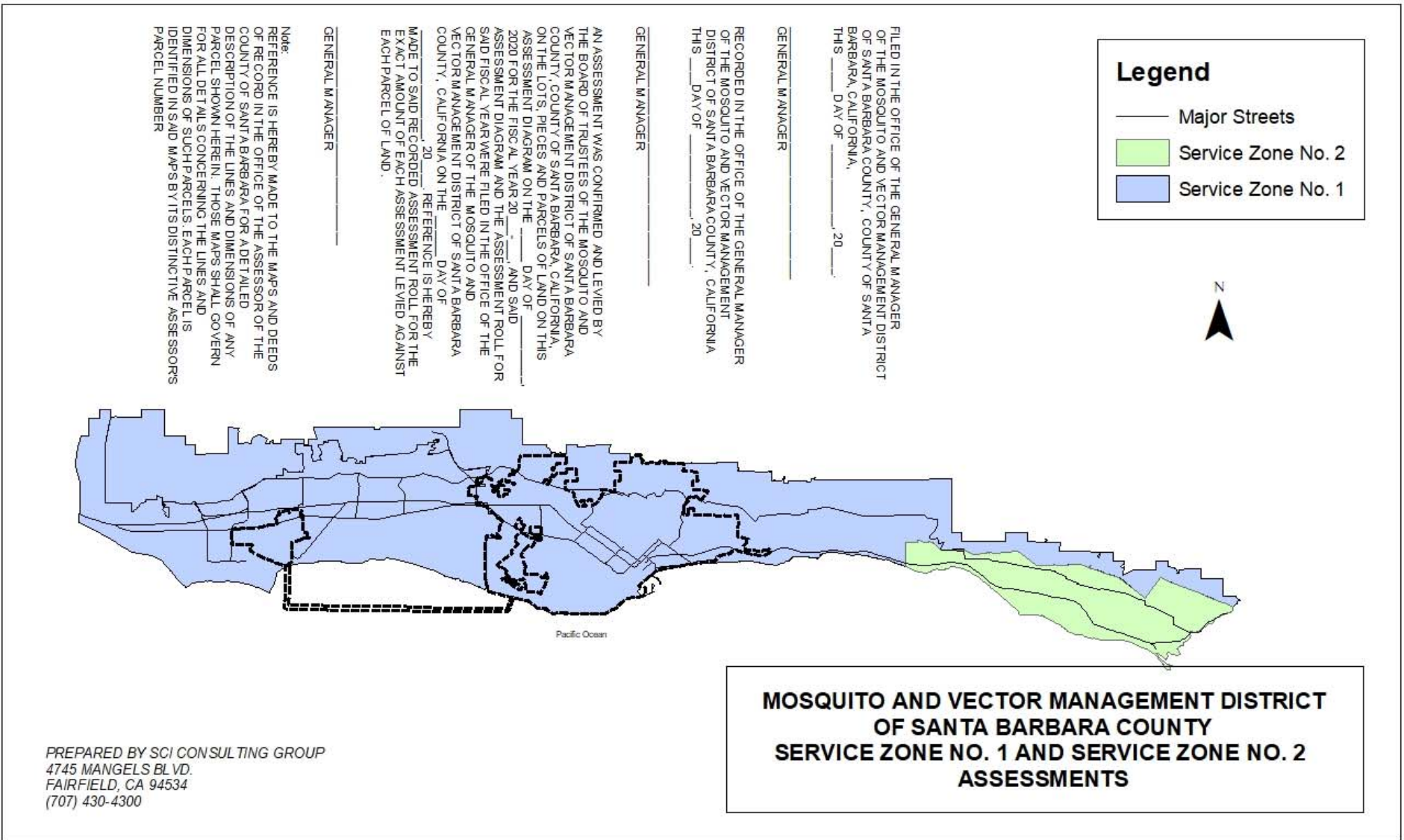
Appendix A – Assessment Diagram

The Mosquito and Vector Management District of Santa Barbara County Assessment areas include all properties within Service Zone No. 1 and Service Zone No. 2.

The boundaries of Service Zone No. 1 and Service Zone No. 2 are displayed on the following Assessment Diagram.

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Appendix B – Assessment Roll, FY 2022-23

Reference is hereby made to the Assessment Roll in and for the Assessment District on file in the office of the General Manager of the District, as the Assessment Roll is too voluminous to be bound with this Engineer's Report.

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STAFF REPORT

DATE: May 18, 2022

TO: The Board of Trustees

FROM: Brian Cabrera, General Manager

SUBJECT: Resolutions 22-09 and 22-10 declaring the Intention to Continue Assessments, Preliminarily Approving Engineer's Report, and Providing for Notice of Hearing on July 14, 2022 for Fiscal Year 2022-23 for the Mosquito and Vector Management District of Santa Barbara County for Service Zone 1 and Service Zone 2

RECOMMENDATION

It is recommended that the Board approve Resolutions 22-09 and 22-10 that would declare the Board's intention to continue assessments for fiscal year 2022-23, preliminarily approve the Engineer's Report and provide for the notice of a public hearing on July 14, 2022 for fiscal year 2022-23 for the Mosquito and Vector Management District of Santa Barbara County for Service Zone 1 and Service Zone 2.

RESULT OF RECOMMENDED ACTION

The Board will declare its intention to levy the continued assessments for fiscal year 2022-23, will preliminarily approve the Engineer's Report, including the proposed rates included in the Engineer's Report for the Mosquito and Vector Management District of Santa Barbara County (Service Zone 1 and 2). The Engineer will administer and process the current parcel data to establish continued assessments for each parcel in the assessment district boundaries. The Engineer will cause a Notice to be published in a local newspaper in order to notify the public of the hearing that will be held on July 14, 2022 for the continued levy of the assessments.

BACKGROUND

Since the early 1990's, the Mosquito and Vector Management District of Santa Barbara County ("District") has been responsible for Enhanced Vector Control Services for the City of Goleta, the City of Santa Barbara Municipal Airport, and most of the unincorporated territory of the Goleta Valley including the communities of Hope Ranch and Isla Vista, which are all included in Service Zone No. 1 (Goleta area) & Service Zone No. 2 (Carpinteria area), including the City of Carpinteria and the Carpinteria Valley.

In order to allow property owners to ultimately decide whether the District should extend its Service Zone No. 1 to include the unincorporated areas of Montecito, Mission Canyon, Summerland, Hidden Valley, and the Goleta and Carpinteria Foothills in southern Santa Barbara County as well as to the non-serviced portions of the City of Santa Barbara, the Board, on January 29, 2004, authorized the initiation of proceedings for a benefit assessment. This new area is referred to as the "Service Zone No. 1 Extension 1" or the "Extension Areas."

- Balloting Conducted: February to April, 2004
- Ballot Results: 65.1% of the weighted returned ballots were in support of the proposed assessment
- Board Approval of 1st Year Assessment Levies (Extension Areas): May 13, 2004
- Service Zone 1 Fiscal Year 1996 Approved Rate: \$6.17 per single family equivalent benefit unit (SFE)
- Service Zone 1 Fiscal Year 2004-05 Approved Rate (Extension Areas): \$6.17 per single family equivalent benefit unit (SFE)
- Service Zone 1 Fiscal Year 2021-22 Approved Rate: \$11.07 per single family equivalent benefit unit (SFE)

- Service Zone 1 Annual CPI: In each subsequent year, the maximum assessment rate increases by the annual change in the Consumer Price Index, not to exceed \$20.00 per single family equivalent benefit unit (SFE)
- Service Zone 2 Rate Established in 1996: \$7.91 per single family equivalent benefit unit (SFE)
- Service Zone 2 Fiscal Year 2021-22 Approved Rate: \$11.07 per single family equivalent benefit unit (SFE)
- Service Zone 2 Annual CPI: The maximum assessment rate is not to exceed \$16.00 per single family equivalent benefit unit (SFE)

SCI Consulting Group prepared the Engineer's Report that includes the special and general benefits from the assessments, the proposed budget for the assessments for fiscal year 2022-23, the updated proposed assessments for each parcel in the District, and the proposed assessments per single family equivalent benefit unit for the fiscal year. At the May 18, 2022 Board meeting, the Board will review the Engineer's Report and adopt resolutions to declare its intention to continue the assessments, preliminarily approve the Engineer's Report, and provide for notice of the annual public hearing for Service Zone 1 and Service Zone 2.

Each year, in order to continue to levy the assessments for the coming fiscal year, the Board conducts a noticed public hearing and receives public input on the proposed assessments and the services that they would fund. After hearing the public testimony, the Board may take final action on setting the assessment rate, establishing the services and improvements to be funded and ordering the levy of the continued assessments for fiscal year 2022-23.

PROPOSED RATE AND CPI HISTORY

The assessments can be continued annually and can be increased by the change in the Los Angeles-Riverside-Orange County Consumer Price Index. The following table summarizes the CPI history and the rates assessed.

Fiscal Year	LA Area CPI	CPI Increase	Zone 1 Rate/SFE	Zone 2 Rate/SFE	Annual Assessment Revenues
FY 04-05	1.75%	0.00%	\$6.17	\$7.91	\$355,230
FY 05-06	4.02%	0.00%	\$6.17	\$7.91	\$356,046
FY 06-07	4.67%	4.70%	\$6.46	\$7.91	\$372,663
FY 07-08	3.84%	3.25%	\$6.67	\$7.91	\$383,707
FY 08-09	3.28%	3.30%	\$6.89	\$7.91	\$396,355
FY 09-10	-1.00%	15.97%	\$7.99	\$7.99	\$454,286
FY 10-11	1.86%	1.88%	\$8.14	\$8.14	\$462,979
FY 11-12	3.00%	5.41%	\$8.58	\$8.58	\$487,599
FY 12-13	2.02%	3.96%	\$8.92	\$8.92	\$508,730
FY 13-14	1.29%	1.35%	\$9.04	\$9.04	\$517,350
FY 14-15	1.04%	1.00%	\$9.13	\$9.13	\$523,560
FY 15-16	0.51%	0.55%	\$9.18	\$9.18	\$528,646
FY 16-17	1.69%	5.77%	\$9.71	\$9.71	\$561,391
FY 17-18	2.68%	2.68%	\$9.97	\$9.97	\$579,000
FY 18-19	3.78%	3.78%	\$10.35	\$10.35	\$602,898
FY 19-20	2.71%	2.71%	\$10.63	\$10.63	\$620,085
FY 20-21	1.94%	1.88%	\$10.83	\$10.83	\$633,929
FY 21-22	2.19%	2.19%	\$11.07	\$11.07	\$648,425
FY 22-23	8.50%	8.50%	\$12.01	\$12.01	\$705,161

Note: Difference in the actual and applied CPI rate is due to truncating of the calculated maximum assessment rate.

PROPOSED FY 2022-23 BUDGET, SERVICES & IMPROVEMENTS

Summary of revenue and total cost	FY 2022-23	FY 2021-22
Revenue (all sources)	\$1,368,370	\$1,303,075
Costs:		
Services	\$1,318,930	\$1,250,193
Incidentals	\$69,686	\$73,128

Services to be performed by the Mosquito and Vector Management District this fiscal year include:

- Mosquito control
- Rodent inspections
- Bee Inspections
- Enhanced Disease Surveillance trapping
- Door-to door mosquito inspections in areas where *Aedes aegypti* has been found
- Mosquitofish for backyard fish ponds and other water features
- Public education outreach
- Tick surveys

THE CONTINUING COVID-19 PANDEMIC AND PRESENCE OF AEDES AEGYPTI IN SANTA BARBARA COUNTY

As the COVID-19 pandemic moved into its second year, the District continued with modified operations, such as staggered work schedules, visitors to the office had to remain outside, no indoor inspections and staff did not ride together in their work vehicles. However, the District was still able to fulfill its mission of working to protect the public from vectors of public health importance. It is a tribute to our dedicated staff that the District was able to adapt and continue with its operations.

Invasive yellow fever mosquitoes, *Aedes aegypti*, were still present in the two neighborhoods where they were found in the fall of 2020. Continued trapping and inspections resulted in some detections but the mosquitoes did not seem to spread to new areas and the number of mosquitoes caught did not significantly increase over the previous year. Nevertheless, we anticipate this invasive species will continue to spread locally and may show up in locations much further away from where they were first found.

The presence of a non-native mosquito species capable of vectoring highly pathogenic viruses highlights the importance of the District's services and the extra special benefit they provide to our local communities. The District will continue to expend additional resources on items such as informational brochures, traps, and, possibly, a seasonal aide, to manage the spread of these mosquitoes.

Respectfully submitted,



Brian Cabrera
General Manager

RESOLUTION NO. 22-09

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE MOSQUITO AND VECTOR
MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY DECLARING INTENTION
TO CONTINUE ASSESSMENTS, ESTABLISHING A COST-OF-LIVING INCREASE,
PRELIMINARILY APPROVING THE ENGINEER'S REPORT,
AND PROVIDING NOTICE OF A PUBLIC HEARING
FOR FISCAL YEAR 2022-23
FOR SERVICE ZONE NO. 1**

WHEREAS: In the reorganization of this District and the Carpinteria Mosquito Abatement District (CMAD), it was ordered by the Santa Barbara County Local Agency Formation Commission and Board of Supervisors that CMAD be dissolved and its territory be annexed to this District, that this District then create two separate zones for purposes of levying assessments consisting of the territory of CMAD and of this District before the reorganization, respectively, and that the assessments of the said two prior districts continue in the reorganized district; and

WHEREAS: By Resolution 99-03 this District created Service Zone No. 1, consisting of the territory of this District prior to reorganization, and Service Zone No. 2, consisting of the territory of CMAD prior to its dissolution, and adopted the assessments levied by resolutions of the prior districts; and

WHEREAS: By Resolution 04-04 this District extended Service Zone No. 1 by adding territory, including the area of the City of Santa Barbara not previously a part of Service Zone No. 1 and certain unincorporated areas of south Santa Barbara County, to Service Zone No. 1 thereby making property in the extension area subject to the annual levy of said assessment; and

WHEREAS: By Resolution 96-01, which is incorporated herein by this reference, this District adopted a vector surveillance and control project for a zone of benefit encompassing the entire territory of the District as it then existed; and

WHEREAS: Said Resolution established an assessment of \$6.17 per benefit unit for the 1996-1997 fiscal year, as defined in the Staff Report on the Need for Implementing the Benefit Assessment Funding Mechanism Based on Land Use (the "Staff Report"), which is on file at the office of the District, and further established a schedule of assessments for various land uses within the District as it then existed for the 1996-1997 fiscal year; and

WHEREAS: Resolution 96-02 provides for an annual evaluation of the amount of the benefit unit assessment, the schedule of assessments by land use derived therefrom, and an annual increase in the

maximum assessment amounts based on the change in the Consumer Price Index not to exceed \$20.00 per benefit unit; and

WHEREAS: The District finds that it is necessary for the proper administration of the District to levy an increased rate of assessment for the 2022-23 fiscal year, after adjustment for the increase in the Consumer Price Index;

WHEREAS, an Engineer's Report ("Engineer's Report") has been prepared by SCI Consulting Group ("Assessment Engineer") and submitted to the Mosquito and Vector Management District of Santa Barbara County Board of Trustees ("Board"). The Report, which is available for public review at the District's office (2450 Lillie Avenue, Summerland, CA 93067), is hereby incorporated by reference. This Engineer's Report includes: (1) a description of the mosquito abatement and vector control Services to be funded with assessment proceeds; (2) an estimate of the annual cost of such Services; (3) a description of the assessable parcels of land within the District and proposed to be subject to the new assessment; (4) a description of the proportionate special and general benefits conferred on property by the proposed assessment; (5) a description of the boundaries of the District, and (6) a specification of the amount to be assessed upon various types of assessable land to fund the cost of the mosquito abatement and vector control services. This assessment shall be described as the "Service Zone 1 Assessment" (hereinafter the "Assessment") of the Mosquito and Vector Management District of Santa Barbara County.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County as follows:

1. An Engineer's Report by a registered professional engineer (the Engineer of Work) has been prepared in accordance with Article XIII D of the California Constitution and the California Government and Health and Safety Codes. The Engineer's Report has been made, filed with the Board and duly considered by the Board and is hereby deemed sufficient and preliminarily approved. The Engineer's Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.
2. This Board intends to continue and to collect annual assessments within the District to fund the cost of providing mosquito, vector and disease control services and the proposed projects and services set forth in the Engineer's Report. Within the District, the proposed projects, services and programs are generally described as surveillance, disease prevention, abatement, and control of vectors within the District boundaries. Such mosquito abatement, vector control and disease prevention projects and programs include, but are not limited to, source reduction, biological control, larvicide applications, adulticide applications, disease monitoring, public education, reporting, accountability, research and interagency cooperative activities, as well as capital costs,

maintenance, and operation expenses and incidental expenses (collectively "Services"). The cost of these Services also includes capital costs comprised of equipment, capital improvements and facilities necessary and incidental to the District's mosquito and vector control program.

3. The Assessment consists of the lots and parcels shown on the assessment diagram of the Assessment, on file with the District Manager, and reference is hereby made to such diagram for further particulars.

4. Reference is hereby made to the Engineer's Report for a full and detailed description of the proposed projects and services, the boundaries of the Assessment and the proposed assessments upon assessable lots and parcels of land within the Assessment.

5. The District hereby estimates that the amount of assessments necessary to provide vector surveillance and control in Service Zone No. 1 during the fiscal year 2022-23 is \$637,932, which is the estimated amount that will be raised by the foregoing assessments.

6. The District hereby proposes to continue and to collect assessments for Service Zone No. 1 for fiscal year 2022-23 in the amounts set forth below, which are computed by the methods established in the Staff Report. They are based on the assessment of \$12.01 per benefit unit, which is the proposed benefit unit assessment for fiscal year 2022-23. The assessments which are to be levied on all parcels of land within Service Zone No. 1 for the 2022-23 fiscal year, except land owned by governmental agencies or public utilities, are as follows:

LAND USE	PROPOSED ASSESSMENT FY 2022-23
VACANT	\$9.01
FARMLAND	\$9.01
SINGLE FAMILY RESIDENCE	\$12.01
APARTMENTS, 1-4 Units	\$15.01
APARTMENTS, 5 or More Units	\$18.02
COMMERCIAL	\$21.02
INDUSTRIAL	\$24.02
INSTITUTIONAL, RECREATIONAL	\$24.02

7. The assessments are proposed to be continued annually. In each subsequent year in which the assessments will be continued, an updated Engineer's Report, including a proposed budget and assessment rate, shall be prepared. The updated Engineer's Report shall be considered by the Board at a noticed public hearing. The updated Engineer's Report shall serve as the basis for the continuation of the assessments.

8. The assessments include a provision for an annual increase by an amount equal to the annual change in the Consumer Price Index (All Urban Consumers-All Items, 1982-84 = 100) for Los Angeles-Riverside-Orange County CA. The assessment rate for Service Zone 1 for Fiscal Year 2021-22 was \$11.07 per single family equivalent benefit unit. The annual change in the CPI from March 2021 to March 2022 was 8.50%. The calculated maximum authorized assessment rate for Fiscal Year 2022-23 is \$12.01 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report justifies assessment of the maximum authorized assessment rate and hence, proposes assessments for fiscal year 2022-23 at the rate of \$12.01 per single family equivalent benefit unit.

9. A public hearing shall be held before this Board at the Hope School District Board Room, 3970 La Colina Road, Santa Barbara, CA 93110 as follows: on July 14, 2022 at the hour of 2:00 p.m. for the purpose of conducting a hearing and to consider all protests of property owners regarding the proposed Assessment and this Board's determination whether the public interest, convenience and necessity require the Services and this Board's final action upon the Engineer's Report and the continued assessments therein. In the event that the Stay in Place order is still in effect, the Mosquito and Vector Management District of Santa Barbara County Board meeting will be held remotely in accordance with Governor Gavin Newsom's Executive Order N-25-20, issued March 12, 2020, and California State Assembly Bill 361. In an effort to improve access to public information, residents may access meetings remotely. Members of the public who wish to observe the meeting and offer public comment should contact the Mosquito and Vector Management District of Santa Barbara County at 805-969-5050 or by email at info@mvmndistrict.org by 1:00 P.M. on July 14 to request the meeting access information.

10. The Secretary of the Board shall cause a notice of the hearing to be given by publishing a notice once, at least ten (10) days prior to the date of the hearing above specified, in the Santa Barbara Independent, which is a newspaper of general circulation in the Mosquito and Vector Management District of Santa Barbara County.

THE FOREGOING RESOLUTION WAS ADOPTED by the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County at a regular meeting thereof held on May 18, 2022 by the following vote:

Ayes:

Noes:

Abstain:

Absent:

President, Board of Trustees
Mosquito and Vector Management District of Santa Barbara County

Attest

Secretary to the Board of Trustees

RESOLUTION NO. 22-10

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE MOSQUITO AND VECTOR
MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY DECLARING INTENTION
TO CONTINUE ASSESSMENTS, ESTABLISHING A COST OF LIVING INCREASE,
PRELIMINARILY APPROVING THE ENGINEER'S REPORT,
AND PROVIDING NOTICE OF A PUBLIC HEARING
FOR FISCAL YEAR 2022-23
FOR SERVICE ZONE NO. 2**

WHEREAS: In the reorganization of this District and the Carpinteria Mosquito Abatement District (CMAD), it was ordered by the Santa Barbara County Local Agency Formation Commission and Board of Supervisors that CMAD be dissolved and its territory be annexed to this District, that this District then create two separate zones for purposes of levying assessments consisting of the territory of CMAD and of this District before the reorganization, respectively, and that the assessments of the said two prior districts continue in the reorganized district; and

WHEREAS: By Resolution 99-03 this District created Service Zone No. 1, consisting of the territory of this District prior to reorganization, and Service Zone No. 2, consisting of the territory of CMAD prior to its dissolution, and adopted the assessments levied by resolutions of the prior districts; and

WHEREAS: By Resolution 96-01, which is incorporated herein by this reference, the Board of Trustees of CMAD adopted an assessment scheme for annual levy of an assessment to pay for the cost of vector surveillance and control within the District; and

WHEREAS: Said Resolution established an assessment of \$7.91 per benefit unit for the 1996-1997 fiscal year, as defined in the Staff Report on the Need for Implementing the Service Charge Assessment Funding Mechanism Based on Land Use (the "Staff Report"), which is on file at the office of the District, established a maximum assessment of \$16.00 per benefit unit and further established a schedule of assessments for various land uses within the District for the 1996-1997 fiscal year; and

WHEREAS: Said CMAD Resolution 96-01 provides for an annual evaluation of the amount of the assessment per benefit unit and the schedule of assessments by land use derived therefrom, not to exceed \$16.00 per benefit unit; and

WHEREAS, an Engineer's Report ("Engineer's Report") has been prepared by SCI Consulting Group ("Assessment Engineer") and submitted to the Mosquito and Vector Management District of Santa Barbara County Board of Trustees ("Board"). The Report, which is available for public review at the District's office

(2450 Lillie Avenue, Summerland, CA 93067), is hereby incorporated by reference. This Engineer's Report includes: (1) a description of the mosquito abatement and vector control Services to be funded with assessment proceeds; (2) an estimate of the annual cost of such Services; (3) a description of the assessable parcels of land within the District and proposed to be subject to the new assessment; (4) a description of the proportionate special and general benefits conferred on property by the proposed assessment; (5) a description of the boundaries of the District, and (6) a specification of the amount to be assessed upon various types of assessable land to fund the cost of the mosquito abatement and vector control services. This assessment shall be described as the "Service Zone 2 Assessment" (hereinafter the "Assessment") of the Mosquito and Vector Management District of Santa Barbara County.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County as follows:

1. An Engineer's Report by a registered professional engineer (the Engineer of Work) has been prepared in accordance with Article XIIID of the California Constitution and the California Government and Health and Safety Codes. The Engineer's Report has been made, filed with the Board and duly considered by the Board and is hereby deemed sufficient and preliminarily approved. The Engineer's Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.
2. This Board intends to continue and to collect annual assessments within the District to fund the cost of providing mosquito, vector and disease control services and the proposed projects and services set forth in the Engineer's Report. Within the District, the proposed projects, services and programs are generally described as surveillance, disease prevention, abatement, and control of vectors within the District boundaries. Such mosquito abatement, vector control and disease prevention projects and programs include, but are not limited to, source reduction, biological control, larvicide applications, adulticide applications, disease monitoring, public education, reporting, accountability, research and interagency cooperative activities, as well as capital costs, maintenance, and operation expenses and incidental expenses (collectively "Services"). The cost of these Services also includes capital costs comprised of equipment, capital improvements and facilities necessary and incidental to the District's mosquito and vector control program.
3. The Assessment consists of the lots and parcels shown on the assessment diagram of the Assessment, on file with the General Manager, and reference is hereby made to such diagram for further particulars.

4. Reference is hereby made to the Engineer's Report for a full and detailed description of the proposed projects and services, the boundaries of the Assessment and the proposed assessments upon assessable lots and parcels of land within the Assessment.

5. The District hereby estimates that the amount of assessments necessary to provide vector surveillance and control in Service Zone No. 2 during the fiscal year 2022-23 is \$67,229, which is the estimated amount that will be raised by the foregoing assessments.

6. The District hereby proposes to continue and to collect assessments for Service Zone No. 2 for fiscal year 2022-23 in the amounts set forth below. They are based on the assessment of \$12.01 per benefit unit, which is the proposed benefit unit assessment for fiscal year 2022-23. The assessments which are to be levied on all parcels of land within Service Zone No. 2 for the 2022-23 fiscal year, except land owned by governmental agencies or public utilities, are as follows:

LAND USE	PROPOSED ASSESSMENT FY 2022-23
VACANT	\$9.01
FARMLAND	\$9.01
SINGLE FAMILY RESIDENCE	\$12.01
APARTMENTS, 1-4 Units	\$15.01
APARTMENTS, 5 or More Units	\$18.02
COMMERCIAL	\$21.02
INDUSTRIAL	\$24.02
INSTITUTIONAL, RECREATIONAL	\$24.02

7. The assessments are proposed to be continued annually. In each subsequent year in which the assessments will be continued, an updated Engineer's Report, including a proposed budget and assessment rate, shall be prepared. The updated Engineer's Report shall be considered by the Board at a noticed public hearing. The updated Engineer's Report shall serve as the basis for the continuation of the assessments.

8. A public hearing shall be held before this Board at the Hope School District Board Room, 3970 La Colina Road, Santa Barbara, CA 93110 as follows: on July 14, 2022 at the hour of 2:00 p.m. for the purpose of conducting a hearing and to consider all protests of property owners regarding the proposed continued assessment and this Board's determination whether the public interest, convenience and necessity require the Services and this Board's final action upon the Engineer's Report and the assessments therein. In the event that the Shelter in Place order is still in effect, the Mosquito and Vector Management District of Santa Barbara County Board meeting will be held remotely in accordance with Governor Gavin Newsom's Executive Order N-29-20, issued March 17, 2020, and California State Assembly Bill 361. In an effort to improve access to public information, residents

may access meetings remotely. Members of the public who wish to observe the meeting and offer public comment should contact the Mosquito and Vector Management District of Santa Barbara County at 805-969-5050 or by email at info@mvmndistrict.org by 1:00 P.M. on July 14 to request the meeting access information.

9. The Secretary of the Board shall cause a notice of the hearing to be given by publishing a notice once, at least ten (10) days prior to the date of the hearing above specified, in the Santa Barbara Independent, which is a newspaper of general circulation in the Mosquito and Vector Management District of Santa Barbara County.

THE FOREGOING RESOLUTION WAS ADOPTED by the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County at a regular meeting thereof held on May 18, 2022, by the following vote:

Ayes:

Noes:

Abstain:

Absent:

President, Board of Trustees
Mosquito and Vector Management District of Santa Barbara County

Attest

Secretary to the Board of Trustees



Moss, Levy & Hartzheim LLP

Certified Public Accountants

May 2, 2022

The Board of Directors
Mosquito and Vector Management District
PO Box 1389
Summerland, CA 93067

Attached is a draft copy of your audit for your review. After reviewing and upon your approval, please sign and send back this letter to our office. We will not finalize the audit until we receive your response, a signed and dated Management Representation Letter (to be prepared by you), a written response from your attorney to the legal representation letter or a letter from you stating that no legal counsel was retained.

Sincerely,

MOSS, LEVY & HARTZHEIM LLP

Moss, Levy & Hartzheim LLP

RESPONSE:

I have reviewed the draft copy of the audit for Mosquito and Vector Management District and give my approval.

By: _____

Title: _____

Date: _____

**MOSQUITO AND VECTOR
MANAGEMENT DISTRICT
OF SANTA BARBARA COUNTY**

AUDIT REPORT
June 30, 2021

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
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 June 30, 2021

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Moss, Levy & Hartzheim LLP

Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

The Board of Trustees
Mosquito and Vector Management District of Santa Barbara County
Summerland, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the Mosquito and Vector Management District of Santa Barbara County (the District) as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Mosquito and Vector Management District of Santa Barbara County, as of and for the fiscal year ended June 30, 2021, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 and 4, the schedule of proportionate share of net pension liability on page 29, the schedule of pension contributions on page 30, the schedule of changes in the net OPEB liability and related ratios on page 31, the schedule of OPEB contributions on page 32, and the budgetary information on page 33 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report date May XX, 2022, on our consideration of the Mosquito and Vector Management District of Santa Barbara County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Santa Maria, California
May XX, 2022

Management Discussion and Analysis

The following is an overview of the Mosquito and Vector Management District of Santa Barbara County's financial performance during the fiscal year ending June 30, 2021. This information should be read together with the financial statements contained in the audit report prepared by Moss, Levy & Hartzheim's CPAs in accordance with accounting principles generally accepted in the United States of America.

Financial Highlights:

A comparison of financial indicators from the previous fiscal year 2019-20 with the current reported fiscal year 2020-21 is provided below:

	FYE 2020	FYE 2021	Change from last year	
Net position	\$1,223,185	\$1,632,342	\$172,567	33.4%
Revenues				
Special assessments	627,814	657,695	29,881	4.8%
Taxes	492,784	515,371	22,587	4.6%
Contracts	136,435	62,918	(73,517)	(53.9)%
Other revenue/losses	47,704	32,971	(14,733)	(30.9)%
Total Revenue	1,304,737	1,268,955	(35,782)	(2.7)%
Expenditures				
Salaries and benefits	775,503	873,614	(20,445)	(2.6)%
Other expenditures	242,264	256,337	(11,433)	(4.5)%
Total expenditures	1,017,767	1,129,951	(31,878)	(3.0)%
Excess of revenues over expenditures	286,970	139,004	43,483	17.9%
Fund balance (June 30)	2,176,934	2,315,938	286,970	15.2%

Discussion and Analysis

The implementation of GASB 75 requires that the District's other post-employment health benefits (OPEB) liability be reported in full rather than amortized over 30 years. The District's net OPEB liability is \$121,371. The net OPEB liability for FYE2020 was \$466,039. To meet its obligations under GASB 45, the District deposited \$54,888 in CalPERS' California Employers Benefit Retirement Trust ("CERBT") to fund OPEB. The District also opened an OPEB Trust account with the Public Agency Retirement Trust (PARS) with an initial deposit of \$40,000 in March 2021. The net position of the District increased by \$172,567 (33.4%) during the fiscal year.

The District ended fiscal year 2020-21 with \$24,226 in total liabilities and a total fund balance of \$2,315,938 for a total of \$2,340,164 in total assets. Revenues exceeded expenditures by \$139,004.

The implementation of GASB 75 required that the District's OPEB liability be reported in full. This reporting requirement reveals the significance of OPEB's liability. The annual amount recommended to amortize OPEB liability is \$54,891.

Under the terms of the Memorandum of Understanding between the District and the Mosquito and Vector Management District of Santa Barbara County Employees Association the salaries for union members increased by 1.94% according to the March 2020 Los Angeles area CPI.

The District contributes to the cost of health insurance to its staff, up to a specific limit (cap) set by resolution. Provisions exist to adjust the District's contribution according to changes in the consumer price index. Health insurance costs did not increase substantially as the average cost per employee increased by 4% in 2021 but decreased by 1% in 2022. The total premium cost remained below the District caps so that all employees' insurance premiums remained completely covered by the District in FY 2020-21.

Invasive *Aedes* species mosquitoes are present in 22 counties in California, including Santa Barbara County. Although they only have been found in two neighborhoods, we should expect to find them in more areas over time. Although eradication of the mosquitoes should be considered, realistically it likely will not be feasible because they are highly adapted to living in domestic environments, they can develop in very small amounts of stagnant water in hard-to-find locations, the eggs can survive without water for many months, and because of our increasingly warming climate. The District is working to slow the spread of these invasive mosquitoes through surveillance and spot treatments, and public information provided to the local media, local school districts, presentations to local stakeholder groups, through the District website and by developing public information materials in Spanish.

The District continued to operate with some restrictions due to the COVID-19 pandemic in the first half of the fiscal year but adherence to state and local public health guidelines and the arrival of effective vaccines in early 2021 permitted the District to eventually resume almost normal operations, with some slight modifications. However, monthly District Board meetings continued to be held remotely by videoconferencing. Despite the pandemic, the District was able to provide mosquito and vector management services throughout its service areas.

FINANCIAL SECTION

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
STATEMENT OF NET POSITION
 June 30, 2021

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 2,242,478
Interest receivable	2,068
Inventory	29,231
Prepaid insurance	12,392
Deposits	53,995
Capital assets:	
Nondepreciable	175,000
Depreciable, net	<u>65,914</u>
 Total assets	 <u>2,581,078</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred pensions	372,360
Deferred OPEB	<u>8,257</u>
 Total deferred outflows of resources	 <u>380,617</u>
LIABILITIES	
Accounts payable	3,707
Salaries payable	20,519
Compensated absences	13,181
Noncurrent liabilities	
Compensated absences	39,542
Net OPEB liability	121,371
Net pension liability	<u>926,939</u>
 Total liabilities	 <u>1,125,259</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred pensions	142,552
Deferred OPEB	<u>61,542</u>
 Total deferred inflows of resources	 <u>204,094</u>
NET POSITION	
Net investment in capital assets	240,914
Unrestricted	<u>1,391,428</u>
 Total net position	 <u>\$ 1,632,342</u>

The notes to basic financial statements are an integral part of this statement.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2021

	<u>Program Revenues</u>			Net (Expense)	
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Contributions and Grants</u>	<u>Capital Contributions and Grants</u>	<u>Revenue and Changes in Net Position</u>
Governmental activities:					
Vector control	\$ 859,798	\$ 62,918	\$ -	\$ -	\$ (796,880)
Total governmental activities	<u>\$ 859,798</u>	<u>\$ 62,918</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(796,880)</u>
General Revenues					
Taxes:					
Secured and unsecured property taxes					515,371
Special assessments					657,695
Investment income					14,263
Intergovernmental					16,513
Other revenue					<u>2,195</u>
Total general revenues					<u>1,206,037</u>
Change in net position					409,157
Net position, beginning of fiscal year					<u>1,223,185</u>
Net position, end of fiscal year					<u>\$ 1,632,342</u>

The notes to basic financial statements are an integral part of this statement.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
GOVERNMENTAL FUND
BALANCE SHEET
June 30, 2021

	General Fund
ASSETS	
Cash and investments	\$ 2,242,478
Interest receivable	2,068
Inventory	29,231
Prepaid insurance	12,392
Deposits	<u>53,995</u>
 Total assets	 <u><u>\$ 2,340,164</u></u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	\$ 3,707
Salaries payable	<u>20,519</u>
 Total liabilities	 <u>24,226</u>
Fund Balance:	
Nonspendable:	
Inventory	29,231
Prepaid insurance	12,392
Deposits	53,995
Assigned:	
Capital projects	19,379
Unassigned	<u>2,200,941</u>
 Total fund balance	 <u>2,315,938</u>
 Total liabilities and fund balance	 <u><u>\$ 2,340,164</u></u>

The notes to basic financial statements are an integral part of this statement.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
RECONCILIATION OF THE GOVERNMENTAL
FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2021

Total fund balance - governmental fund \$ 2,315,938

Amounts reported for governmental activities in the statement of net position are different because:

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets at historical cost	\$	785,783	
Accumulated depreciation		(544,869)	
Net			240,914

Long-term liabilities and compensated absences have not been included in the governmental funds activity:

Compensated absences	\$	52,723	
Net OPEB liability		121,371	
Net pension liability		926,939	
Total			(1,101,033)

Deferred outflows and inflows of resources: In governmental funds, deferred outflows and inflows of resources are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources are reported.

Deferred inflows of resources relating to pensions		(142,552)	
Deferred inflows of resources relating to OPEB		(61,542)	
Deferred outflows of resources relating to pensions		372,360	
Deferred outflows of resources relating to OPEB		8,257	

Total net position - governmental activities \$ 1,632,342

The notes to basic financial statements are an integral part of this statement.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2021

	General Fund
Revenues:	
Taxes	\$ 515,371
Special assessments	657,695
Revenue from contract services	62,918
Intergovernmental revenue	16,513
Investment income	14,263
Other revenue	2,195
Total revenues	1,268,955
Expenditures:	
Salaries and benefits	873,614
Uniforms	6,554
Communications	5,920
Household expense	3,069
Insurance	17,076
Maintenance and repairs	14,731
Operating supplies	9,934
Memberships	14,711
Office and miscellaneous expenses	13,360
Professional fees	68,216
Chemicals	55,066
Training	3,344
Transportation and travel	399
Fuel	6,444
Utilities	3,763
Capital outlay	33,750
Total expenditures	1,129,951
Excess of revenues over (under) expenditures	139,004
Fund balance, July 1	2,176,934
Fund balance, June 30	\$ 2,315,938

The notes to basic financial statements are an integral part of this statement.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2021

Net change in fund balance - governmental fund \$ 139,004

Amounts reported for governmental activities in the statement of activities are different because:

Capital assets are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which additions to capital assets of \$0 is less than depreciation expense of (\$22,582) in the period. (22,582)

In the statement of activities, compensated absences are measured by the amounts earned during the fiscal year. In governmental funds, however, expenditures for these items are measured by the amount financial resources used (essentially the amounts paid). This fiscal year, vacation earned exceeded the amount used by \$14,135. (14,135)

In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This fiscal year, the difference between accrual basis pension costs and actual employer contributions was: 13,457

In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This fiscal year, the difference between accrual basis OPEB costs and actual employer contributions was: 293,413

Change in net position - governmental activities \$ 409,157

The notes to basic financial statements are an integral part of this statement.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

The Mosquito and Vector Management District of Santa Barbara County (the District), originally named Isla Vista Mosquito Abatement District, changed in 1961 to Goleta Valley Mosquito Abatement District, changed in 1994 to Santa Barbara Coastal Vector Management District, and in 2006, to its current name, was formed in 1959 by the action of the Santa Barbara County Board of Supervisors. In 1996, the Local Agency Formation Commission (LAFCO) increased the District's sphere of influence to include the entire county except for the territory within the Carpinteria Mosquito Abatement District, the city of Santa Barbara and the remainder of the unincorporated area of Santa Barbara County. Through reorganization, effective January 1, 1999, the District annexed the Carpinteria District. The District receives its funding via property taxes paid for the Goleta and Carpinteria, California areas.

In 2002, the District received approval from the County Board of Supervisors and the Local Area Formation Commission to form a Countywide District that would add to its current service areas, all incorporated cities and unincorporated areas in Santa Barbara County. The implementation of Countywide District is pending during examination of the funding mechanisms required to service the District.

B. Reporting Entity

The reporting entity is the Mosquito and Vector Management District of Santa Barbara County. There are no component units included in this report which meet the criteria of the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statements No. 39, No. 61 and No. 80.

C. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities* are normally supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) the annual benefit assessment that is assessed to all property owners within the District's service area and is reported as charges for services, and 2) contract services that represent Service Zones for service to other agencies or entities for service outside the District's current service area. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

D. Basis of Presentation

Government-wide Financial Statements:

The government-wide statements are prepared using the economic resources measurement focus. This approach differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Presentation (Continued)

Fund Financial Statements:

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all nonmajor funds are aggregated into one column.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases, (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

E. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting.

Revenues – exchange and non-exchange transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. “Available” means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, “available” means collectible within the current period or within 60 days after fiscal year-end.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes and grants. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the fiscal year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned revenue:

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants received before eligibility requirements are met are recorded as deferred revenue. On governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have also been recorded as unearned revenue.

Expenses/expenditures:

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first then unrestricted resources as they are needed.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance or net position, revenues, and expenditures. The District's resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized into one major fund as follows:

Major Governmental Funds:

The *General Fund* is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

One fund currently defined as a capital projects fund does not meet the GASB Statement No. 54 Capital Projects Fund definition. The Capital Reserve Fund is not substantially composed of restricted or committed revenue sources. While the fund is authorized by statute and will remain open for internal reporting purposes, the fund functions effectively as an extension of the General Fund, and accordingly has been combined with the General Fund for presentation in these audited financial statements.

G. Budgets and Budgetary Accounting

The District adopts an annual budget on or before August 30 of each fiscal year. From the effective date of the budget, the amounts stated as proposed expenditures become appropriations.

The Board of Trustees may amend the budget by motion during each fiscal year. The original and revised budgets are presented for the General Fund.

All appropriations lapse at the end of the fiscal year to the extent that they have not been expended. Lease contracts entered into by the District are subject to annual review by the Board of Trustees; hence, they legally are one year contracts with an option for renewal for another fiscal year.

H. Investments

Investments are stated at fair value.

I. Inventory and Prepaid Items

Inventory is recorded using the purchase method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventory is valued at the lower of cost (first-in, first-out) or market and consists of expendable supplies held for consumption. Reported inventories are equally offset by a fund balance reserve which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets.

The District has the option of reporting expenditures in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditure during the period benefited.

J. Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is not utilized by the District.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Capital Assets

Capital assets (including infrastructure) are recorded at cost where historical records are available and at an estimated original cost where no historical records exist. Contributed capital assets are valued at their estimated fair value at the date of the contribution. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and estimated useful life in excess of two years.

Capital assets used in operations are depreciated over their estimated useful lives using the straight-line method in the governmental column in the government-wide financial statements. Depreciation is charged as an expense against operations and accumulated depreciation is reported on the statement of net position. The estimated useful lives are as follows:

Equipment	7 to 10 years
Structures	10 to 50 years

L. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, as prescribed by the GASB and the American Institute of Certified Public Accountants, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

M. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. In the fund financial statements, governmental fund types report the face amount of debt issued as other financing sources.

N. Compensated Absences

The District's policy permits employees to accumulate earned but unused vacation. Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and fund liability of the governmental fund from which it will be paid. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the government-wide financial statements.

O. Fund Balances

Fund balance of the governmental fund is classified as follows:

Non-spendable Fund Balance – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance – represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. Fund Balances (Continued)

Assigned Fund Balance – represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund’s primary purpose. Assignments within the general fund convey that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the District.

Unassigned Fund Balance – represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

P. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, “*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*,” and GASB Statement No. 65, “*Items Previously Reported as Assets and Liabilities*,” the District recognizes deferred outflows and inflows of resources.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. The District has two items which qualify for reporting in this category; refer to Note 6 and 9 for a detailed listing of the deferred outflows of resources the District has reported.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period. The District has two items which qualify for reporting in this category; refer to Note 6 and Note 9 for a detailed listing of the deferred inflows of resources the District has reported.

Q. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Santa Barbara County Employees’ Retirement System (SBCERS) plans (Plans) and additions to/deductions from the Plans’ fiduciary net position have been determined on the same basis as they are reported by SBCERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

R. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability and deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District’s plan (OPEB Plan) and additions to/deductions from the Plans’ fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. Future Accounting Pronouncements

GASB Statements listed below will be implemented in future financial statements:

Statement No. 87	"Leases"	The provisions of this statement are effective for fiscal years beginning after June 15, 2021.
Statement No. 89	"Accounting for Interest Cost Incurred before the End of a Construction Period"	The provisions of this statement are effective for fiscal years beginning after December 15, 2020.
Statement No. 91	"Conduit Debt Obligations"	The provisions of this statement are effective for fiscal years beginning after December 15, 2021.
Statement No. 92	"Omnibus 2020"	The provisions of this statement are effective for fiscal years beginning after June 15, 2021.
Statement No. 93	"Replacement of Interbank Offered Rates"	The provision of this statement except for paragraphs 11b, 13, and 14 are effective for fiscal years beginning after June 15, 2020. Paragraph 11b is effective for fiscal years beginning after December 31, 2021. Paragraphs 13 and 14 are effective for fiscal years beginning after June 15, 2021.
Statement No. 94	"Public-Private and Public-Public Partnerships and Availability Payment Arrangements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2022.
Statement No. 96	"Subscription-Based Information Technology Arrangements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2022.
Statement No. 97	"Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32"	The provision of this statement except for paragraphs 6-9 are effective for fiscal years beginning after December 15, 2019. Paragraph 6-9 is effective for fiscal years beginning after June 15, 2021.

NOTE 2 - CASH AND INVESTMENTS

The District maintains all of its cash in the Santa Barbara County Treasury. The County Treasurer pools and invests the District's cash with other funds under his control. Interest earned on pooled investments is apportioned quarterly into participating funds based upon each fund's average daily deposit balance. Any investment gains or losses are proportionately shared by all funds in the pool.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2021

NOTE 2 - CASH AND INVESTMENTS (Continued)

Investments are carried at fair value. On June 30, 2021, the District had the following cash and investments on hand:

Cash and investments on deposit with County Treasurer	\$ <u>2,242,478</u>
Total cash and investments	\$ <u>2,242,478</u>

Cash and investments are presented on the accompanying basic financial statements, as follows:

Cash and investments, statement of net position	\$ <u>2,242,478</u>
Total cash and investments	\$ <u>2,242,478</u>

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District had investments in the Santa Barbara County Investment Pool and that external pool is measured Level 2.

Investments Authorized by the District's Investment Policy

The District's investment policy only authorizes investment in the local government investment pool administered by the County of Santa Barbara. The District's investment policy does not contain any specific provisions intended to limit the District's exposure to interest rate risk, credit risk, and concentration of credit risk.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments (including investments held by fiscal agents) to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity:

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Remaining Maturity (in Months)</u>			
		<u>12 Months Or Less</u>	<u>13-24 Months</u>	<u>25-60 Months</u>	<u>More than 60 Months</u>
Santa Barbara County Investment Pool	\$ <u>2,242,478</u>	\$ <u>2,242,478</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total	\$ <u>2,242,478</u>	\$ <u>2,242,478</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the District's investment policy, or debt agreements, and the actual rating as of fiscal year end for each investment type.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2021

NOTE 2 - CASH AND INVESTMENTS (Continued)

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Minimum Legal Rating</u>	<u>Exempt From Disclosure</u>	<u>Rating as of Fiscal Year End</u>		
				<u>AAA</u>	<u>Aa</u>	<u>Not Rated</u>
Santa Barbara County Investment Pool	\$2,242,478	N/A	\$ -	\$ -	\$ -	\$2,242,478
Total	\$2,242,478		\$ -	\$ -	\$ -	\$2,242,478

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no investments in any one issuer that represent 5% or more of total District investments.

Custodial Credit Risk

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as Santa Barbara County Investment Pool).

Investment in Santa Barbara County Investment Pool

The District is a participant in the Santa Barbara County Investment Pool that is regulated by the California Government Code. The fair value of the District's investment in this pool is reported in the accompanying basic financial statements at the amounts based upon the District's pro-rata share of the fair value provided by the Santa Barbara County Investment Pool for the entire Santa Barbara County Investment Pool portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the Santa Barbara County Investment Pool, which are recorded on an amortized cost basis.

NOTE 3 - PROPERTY TAXES

Property taxes in the State of California are administered for all local agencies at the County level, and consist of secured, unsecured, and utility tax rolls. The following is a summary of major policies and practices relating to property taxes:

Property Valuations - are established by the Assessor of the County of Santa Barbara for the secured and unsecured property tax rolls; the utility property tax roll is valued by the State Board of Equalization. Under the provision of Article XIII A of the State Constitution (Proposition 13 adopted by the voters on June 6, 1978), properties are assessed at 100% of full value. From the base assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations, and is subject to annual reappraisal.

Tax Levies - are limited to 1% of full value which results in a tax rate of \$1.00 per \$100 assessed valuation, under the provisions of Proposition 13. Tax rates for voter-approved indebtedness are excluded from this limitation.

Tax Levy Dates - are attached annually on January 1, preceding the fiscal year for which the taxes are levied. The fiscal year begins July 1 and ends June 30 of the following year. Taxes are levied on both real and unsecured personal property as it exists at the time. Liens against real estate, as well as the tax on personal property, are not relieved by subsequent renewal or change in ownership.

Tax Collections - are the responsibility of the County Tax Collector. Taxes and assessments on secured and utility rolls which constitute a lien against the property, may be paid in two installments: the first is due on November 1 of the fiscal year and is delinquent if not paid by December 10; and the second is due on March 1 of the fiscal year and is delinquent if not

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2021

NOTE 3 - PROPERTY TAXES (Continued)

paid by April 10. Unsecured personal property taxes do not constitute a lien against real property unless the taxes become delinquent. Payment must be made in one installment, which is delinquent if not paid by August 31 of the fiscal year. Significant penalties are imposed by the County for late payments.

Tax Levy Apportionments - Due to the nature of the District-wide maximum levy, it is not possible to identify general purpose tax rates for specific entities. Under State legislation adopted subsequent to the passage of Proposition 13, apportionments to local agencies are made by the County Auditor-Controller based primarily on the ratio that each agency represented of the total District-wide levy for the three years prior to fiscal year 1979.

Property Tax Administration Fees - The State of California FY 90-91 Budget Act, authorized Counties to collect an administrative fee for collection and distribution of property taxes.

NOTE 4 – CAPITAL ASSETS

Capital assets activity for the fiscal year ended June 30, 2021, was as follows:

	Balance July 1	Increases	Deletions	Balance June 30
Governmental activities				
Nondepreciable capital assets				
Land	\$ 175,000	\$ -	\$ -	\$ 175,000
Total nondepreciable capital assets	<u>\$ 175,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 175,000</u>
Depreciable capital assets:				
Buildings and improvements	\$ 230,978	\$ -	\$ -	\$ 230,978
Equipment	348,774	31,031		379,805
Total depreciable capital assets	579,752			610,783
Less accumulated depreciation	522,287	22,582		544,869
Net depreciable capital assets	<u>\$ 57,465</u>	<u>\$ (22,582)</u>	<u>\$ -</u>	<u>\$ 65,914</u>
Net capital assets	<u>\$ 232,465</u>	<u>\$ (22,582)</u>	<u>\$ -</u>	<u>\$ 240,914</u>

NOTE 5 – LONG-TERM LIABILITIES

Changes in long-term liabilities

The following is a summary of long-term liability activity for the fiscal year ended June 30, 2021:

	Balance July 1	Additions	Reductions	Balance June 30	Due Within One Year
Governmental activities:					
Compensated absences	\$ 38,588	\$ 32,699	18,564	\$ 52,723	\$ 13,181
Net OPEB liability	466,039	49,900	394,568	121,371	
Net pension liability	833,584	167,438	74,083	926,939	
Governmental activities					
Long-term liabilities	<u>\$ 1,338,211</u>	<u>\$ 250,037</u>	<u>\$ 487,215</u>	<u>\$ 1,101,033</u>	<u>\$ 13,181</u>

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

NOTE 6 – PENSION PLAN

A. General Information about the Pension Plan

Plan Description

The District provides pension benefits to eligible employees through cost sharing multiple-employer defined benefit pension plans administered by the Santa Barbara County Employees' Retirement System (SBCERS). Members of the pension plans include all permanent employees working full time, or at least 50% part time for the County, and the following independent special districts: Carpinteria-Summerland Fire Protection District, Mosquito and Vector Management District of Santa Barbara County, Goleta Cemetery District, Santa Maria Cemetery District, Oak Hill Cemetery District, Carpinteria Cemetery District, Summerland Sanitary District, Santa Barbara County Air Pollution Control district, Santa Barbara County Association of Governments, and the Santa Barbara County Superior Court. SBCERS issues publicly available financial report that maybe obtained at <http://cosb.countyofsb.org/sbcers/default.aspx?id=19040>.

SBCERS was established on January 1, 1944, and is administered by the Board of Retirement to provide service retirement, disability, death, and survivor benefits for employees of the County and participating districts. The Santa Barbara County Board of Supervisors and the governing boards of the participating districts adopt resolutions, as permitted by the California State Government Code §31450 (County Employees' Retirement Law of 1937 (CERL)), which affect the benefits of the SBCERS members. SBCERS is governed by the California Constitution; CERL; and the bylaws, policies and procedures adopted by the SBCERS' Board of Retirement.

SBCERS administers six County pension plans. With the passage of the Public Employees Pension Reform Act ("PEPRA"), the County established a new pension plan, Plan 8, with two rate tiers – one for safety and one for general members. As of January 1, 2013, Plan 8 is the only pension plan available to new employees. PEPRA made several changes to the pension benefits that may be offered to employees hired on or after January 1, 2013, including increasing minimum retirement ages, increasing the percentage required for member contributions, and excluding certain types of compensation as pensionable. PEPRA has also created limits on pensionable compensation tied to the Social Security taxable wage base. The cumulative effect of these PEPRA changes will ultimately reduce the District's retirement costs.

Open for New Enrollment:

General Plan 8 General members hired on or after January 1, 2013 may continue in plan.

Closed to New Enrollment:

General Plan 5A General members hired before June 25, 2012 may continue in plan.

General Plan 7 General members hired on or after June 25, 2012 and other new non-PEPRA
General hires

Benefits Provided

All pension plans provide benefits, in accordance with CERL regulations, upon retirement, disability or death of members. Retirement benefits are based on years of service, final average compensation, and retirement age. Employees terminated before accruing 5 years (or 10 years for Plan) of retirement service credit (5 or 10-year vesting) forfeit the right to receive retirement benefits unless they establish reciprocity with another public agency within the prescribed time period. Non-vested employees who terminate service are entitled to withdraw their accumulated contributions plus accrued interest. Employees who terminate service after earning 5 or 10 years of retirement service credit may leave their contributions on deposit and elect to take a deferred retirement. Differences between expected or actual experience for vested and non-vested benefits may result in an increase or decrease to pension expense and net pension liability.

Service related disability benefits are based upon final average compensation or retirement benefits (if eligible). Non-service related disability benefits are based on 1) years of service and final average compensation or 2) retirement benefits (if eligible). General Plan 2 participants receive disability benefits through a long-term insurance policy. Death benefits are based upon a variety of factors including whether the participant was retired or not.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2021

NOTE 6 – PENSION PLAN (Continued)

A. General Information about the Pension Plan (Continued)

Annual cost-of-living adjustments (COLAs) after retirement are provided in all plans except General Plan 2. COLAs are granted to eligible retirement members each April based upon the Bureau of Labor Statistics Average Consumer Price Index (CPI) for All Urban Consumers for the Los Angeles-Riverside-Orange County area as of the preceding January 1 and is subject to an annual maximum dependent upon the provisions of the pension plans.

Specific details for the retirement, disability or death benefit calculations and COLA maximums for each of the pension plans are available in the SBCERS' Comprehensive Annual Financial Report (CAFR). The SBCERS' CAFR is available online at <http://cosb.countyofsb.org/sbcers/default.aspx?id=19040>.

Contributions

Per Article 16 of the Constitution of the State of California, contribution requirements of the active employees and the participating employers are established and may be amended by the SBCERS Board of Retirement. Depending upon the applicable plan, employees are required to contribute a certain percent of their annual pay. For each of the plans, the County's contractually required contributions (formerly known as the actuarially required contribution (ARC)) rate for the year ended June 30, 2020, was a specified percent of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Additional amounts required to finance any unfunded accrued liability are the responsibility of the plan sponsors. Contributions to the pension plan from the District were \$153,981 for the year ended June 30, 2021. Active members are plan members who are currently accruing benefits and/or playing contributions into the applicable plan.

Employer and employee contribution rates and active members for each plan are as follows:

	<u>Employer Contribution</u> Rates	<u>Employee Contribution</u> Rates	<u>Active Members</u>
General Plan 5A	34.30%	2.93-6.07%	6
General Plan 7	34.64%	2.36 -5.04%	1

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

At June 30, 2021, the District reported a liability of \$926,939 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan participants, actuarially determined. At June 30, 2020, the District's proportion was 0.0988%, which was an increase of 0.0097% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the District recognized pension expense of \$167,438. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2021

NOTE 6 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 153,981	\$ -
Differences between expected and actual experience	40,000	11,156
Change in assumptions	37,901	15,681
Net difference between projected and actual earnings on retirement plan investments	105,980	
Adjustment due to differences in proportions	15,142	115,715
Difference in actual contributions and proportionate share of contributions	19,356	
	<u>\$ 372,360</u>	<u>\$ 142,552</u>

Deferred outflows of resources and deferred inflows of resources above represent the unamortized portion of changes to net pension liability to be recognized in future periods in a systematic and rational manner.

\$153,981 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2022.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the pension expenses as follows:

<u>Fiscal year Ending June 30,</u>	<u>Amount</u>
2022	\$ 20,400
2023	12,683
2024	16,334
2025	26,410
	<u>\$ 75,827</u>

Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions. Total pension liability represents the portion of the actuarial present value of projected benefit payments attributable to past periods of service for current and inactive employees.

Inflation	2.75%
Salary increases	3.00% plus merit component
COLA increases	2.60% for those with a 3.00% COLA cap; 1.90% for those with a 2.00% COLA cap
Investment rate of return	7.00% net of investment expense
Post-retirement Benefit Increases	Sex distinct RP-2000 Combined Mortality, projected with generational improvements using Scale BB

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2016.

The long-term expected rate of return of pension plan investments (7.0 percent) was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2021

NOTE 6 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Actuarial Assumptions (Continued)

inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Broad US Equity	19%	4.30%
Dev'd Market Non-US Equity	11%	5.50%
Emerging Markets Equity	7%	7.75%
Core Fixed Income	17%	1.00%
Custom Non-Core Fixed Income	11%	2.92%
Custom Real Return	15%	3.57%
Custom Real Estate	10%	4.71%
Private Equity	10%	7.50%
Cash	0%	-0.25%
Total	100%	

Change in Assumptions

The change in assumptions for the June 30, 2020 valuation was the change in the assumed timing of benefit payments.

Discount Rate

The discount rate used to measure the total pension liability was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from the District will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension fund's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. In theory, the discount rate may differ from the long-term expected rate of return discussed previously. However, based on the projected availability of the pension fund's fiduciary net position, the discount rate is equal to the long-term expected rate of return on pension plan investments, and was applied to all period of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following represents the District's proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.0 percent) or 1- percentage point higher (8.0 percent) than the current rate:

	<u>1% Decrease</u> 6.00%	<u>Discount Rate</u> 7.00%	<u>1% Increase</u> 8.00%
District's proportionate share of the net pension plan liability	\$ 1,408,073	\$ 926,939	\$ 518,634

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2021

NOTE 6 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Pension Plan Fiduciary Net Position

Detailed information about pension plan's fiduciary net position is available in the separately issued SBCERS financial reports.

NOTE 7 – RISK MANAGEMENT

The District participates with thirty-five (35) mosquito abatement and vector control districts in California in a joint venture under a joint powers agreement which establishes the Vector Control Joint Powers Agency (VCJPA) under the provisions of California Government Code Section 6500 et. seq. The relationship between the District and VCJPA is such that VCJPA is not a component unit of the District for financial reporting purposes. The VCJPA is governed by a Board of Directors, which meets four times per year. The day-to-day business is handled by a management group employed by the VCJPA.

The District is covered for the first \$1,000,000 of each general liability claim, and \$350,000 of each workers' compensation claim through the VCJPA. The District has the right to receive dividends or the obligation to pay assessments based on a formula which, among other expenses, charges the District's account for liability losses under \$2,500, and workers' compensation losses under \$5,000. The VCJPA participates in an excess pool which provides general liability coverage from \$1,000,000 to \$15,000,000. The VCJPA participates in an excess pool which provides workers' compensation coverage from \$350,000 to \$100,000,000.

NOTE 8 – NET POSITION

The government-wide financial statements utilize a net position presentation. GASB Statement No. 63 requires that the difference between assets added to the deferred outflows of resources and liabilities added to the deferred inflows of resources be reported as net position. Net position is categorized as either net investment in capital assets, restricted, and unrestricted.

Net investment in capital assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce the balance in this category.

Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position– This category represents net position of the District, not restricted for any project or other purpose.

NOTE 9 – POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

Plan Description

The District provides post-retirement health benefits to all retirees with ten years of service who retire from the District, and must have reached the minimum age of 50. Benefits continue for the lifetime of the retiree with survivor benefits extended to surviving spouses. Employees hired after 7/1/2018 are subject to a \$1,300 District cap and a 10 year service requirement.

Employees Covered

As of June 30, 2020 actuarial valuation, the following current and former employees were covered by the benefit terms under the District's Plan:

Active employees	6
Inactive employees or beneficiaries currently receiving benefits	2
Total	<u>8</u>

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2021

NOTE 9 – POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

Contributions

Contributions to the OPEB plan are determined by the Board of Trustees and the District’s General Manager. For the fiscal year ended June 30, 2021, the District contributed \$23,585 the OPEB plan.

Net OPEB Liability

The District’s net OPEB liability was measured as of June 30, 2020 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2019 that was rolled forward to determine the June 30, 2020 total OPEB liability, based on the following actuarial methods and assumptions:

Discount Rate	6.00%
Inflation	2.75%
Salary Increases	2.75%
Investment Rate of Return	6.00% net of investment expense
Mortality Rate	Derived from 2014 CalPERS Active Mortality for Miscellaneous Employees
Pre-Retirement Turnover (1)	Derived from SBCERs retirement rates for Miscellaneous employees and 2009 CalPERS rates.
Healthcare Trend Rate	4%

(1) For employees hired before 1/1/2013, SBCERs retirement rates were used.

For employees hired after 12/31/2012, the 2009 CalPERS Retirement Rates were used.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
US Large Cap	24%	7.80%
Long-Term Corporate Bonds	34%	5.30%
Long-Term Government Bonds	8%	4.50%
US Small Cap	8%	7.80%
Terasury Inflation Protected Securities (TIPS)	15%	7.80%
US Real Estate	8%	7.80%
All Commodities	3%	7.80%
Total	<u>100%</u>	

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

NOTE 9 – POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

Discount Rate

The discount rate used to measure the total OPEB liability was 6.00 percent. The projection of cash flows used to determine the discount rate assumed that District contributions will be on an ad hoc basis, but in an amount sufficient to fully fund the liability over a period not to exceed 33 years. Based on these assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Changes in the OPEB Liability

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
Balance at June 30, 2020. (Valuation Date June 30, 2019)	\$ 854,610	\$ 388,571	\$ 466,039
Changes recognized for the measurement period:			
Service cost	24,561		24,561
Interest	51,586		51,586
Change in benefit terms	9,341		9,341
Net investment income		24,160	(24,160)
Contributions - employer		51,996	(51,996)
Benefit payments	(23,585)	(23,585)	-
Experience (Gains)/Losses	(46,652)		(46,652)
Changes in assumptions	(26,004)		(26,004)
Changes in benefit terms	(279,257)		(279,257)
Investment gains/(losses)		2,292	(2,292)
Administrative expense		(205)	205
Net Changes	(290,010)	54,658	(344,668)
Balance at June 30, 2021 (Measurement Date June 30, 2020)	\$ 564,600	\$ 443,229	\$ 121,371

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the District if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2021:

	1% Decrease 5.00%	Discount Rate 6.00%	1% Increase 7.00%
Net OPEB Liability	\$ 190,693	\$ 121,371	\$ 61,904

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2021

NOTE 9 – POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the net OPEB liability of the District if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measure period ended June 30, 2021:

	1% Decrease 3.00%	Current Healthcare Cost Trend Rates 4.00%	1% Increase 5.00%
Net OPEB Liability	\$ 45,657	\$ 121,371	\$ 212,731

OPEB Plan Fiduciary Net Position

The District is invested in CalPERS' California Employers' Retiree Benefit Trust Fund (CERBT). CalPERS issues a publicly available financial report that maybe obtained from the CalPERS website at <https://www.calpers.ca.gov/page/employers/benefit-programs/cerbt>.

Recognition of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time.

Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

The recognition period differs depending on the source of the gain or loss. Net difference between projected and actual earnings on OPEB plan investments are recognized over 5 years. All other amounts are recognized over the expected average remaining lifetime (EARSLS)

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2021, the District recognized OPEB expense of \$(233,968). As of fiscal year ended June 30, 2021, the District reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in assumptions	\$ -	\$ 23,146
Differences between expected and actual experience	6,573	33,210
Net difference between projected and actual earnings on retirement plan investments	1,684	5,186
	<u>\$ 8,257</u>	<u>\$ 61,542</u>

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

NOTE 9 – POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB (Continued)

Deferred outflows of resources and deferred inflows of resources above represent the unamortized portion of changes to OPEB liability to be recognized in future periods in a systematic and rational manner. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the pension expense as follows:

Fiscal year Ending June 30,	Amount
2021	\$ 1,084
2022	1,084
2023	1,084
2024	1,084
2025	1,083
	\$ 5,419

SUPPLEMENTARY INFORMATION SECTION

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY

Last 10 Years*

As of June 30, 2021

The following table provides required supplementary information regarding the District's Pension Plan.

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Proportion of the net pension liability	0.0977%	0.0977%	0.1062%	0.1013%
Proportionate share of the net pension liability	\$ 926,939	\$ 833,584	\$ 917,726	\$ 953,000
Covered payroll	\$ 371,044	\$ 398,398	\$ 417,175	\$ 435,927
Proportionate share of the net pension liability as percentage of covered payroll	249.8%	209.2%	220.0%	218.6%
Plan's total pension liability	\$ 4,721,532,033	\$ 4,051,341,557	\$ 3,866,167,644	\$ 3,742,076,485
Plan's fiduciary net position	\$ 3,198,134,055	\$ 3,198,134,055	\$ 3,002,018,510	\$ 2,801,306,795
Plan fiduciary net position as a percentage of the total pension liability	67.74%	78.94%	77.65%	74.86%
	<u>2017</u>	<u>2016</u>	<u>2015</u>	
Proportion of the net pension liability	0.1082%	0.1093%	0.0910%	
Proportionate share of the net pension liability	\$ 909,652	\$ 795,297	\$ 555,408	
Covered payroll	\$ 415,307	\$ 407,777	\$ 329,677	
Proportionate share of the net pension liability as percentage of covered payroll	219.0%	195.0%	168.5%	
Plan's total pension liability	\$ 3,395,252,229	\$ 3,260,156,781	\$ 3,123,968,401	
Plan's fiduciary net position	\$ 2,554,838,523	\$ 2,532,528,974	\$ 2,513,629,759	
Plan fiduciary net position as a percentage of the total pension liability	75.25%	77.68%	80.46%	

Notes to Schedule:

Changes in assumptions

In 2018, the discount rate was decreased from 7.50% to 7.00%, inflation decreased from 3.00% to 2.75%, salary increases decreased from 3.50% to 3.00%, COLA was decreased from 2.75% to 2.60% for those with a 3.00% COLA cap, and from 2.00% to 1.90% for those with a 2.00% COLA cap.

In 2019, there was a decrease in Net Pension liability due to change in the assumed timing of benefit payments.

*- Fiscal year 2015 was the 1st year of implementation, therefore only six years are shown.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
SCHEDULE OF PENSION CONTRIBUTIONS
 Last 10 Years*
 As of June 30, 2021

The following table provides required supplementary information regarding the District's Pension Plan.

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contribution (actuarially determined)	\$ 153,981	\$ 135,060	\$ 144,944	\$ 143,883
Contribution in relation to the actuarially determined contributions	<u>153,981</u>	<u>135,060</u>	<u>144,944</u>	<u>143,883</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 402,300	\$ 371,044	\$ 398,398	\$ 417,175
Contributions as a percentage of covered payroll	38.3%	36.4%	36.4%	34.5%
	<u>2017</u>	<u>2016</u>	<u>2015</u>	
Contractually required contribution (actuarially determined)	\$ 134,658	\$ 135,108	\$ 108,497	
Contribution in relation to the actuarially determined contributions	<u>134,658</u>	<u>135,108</u>	<u>108,497</u>	
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Covered payroll	\$ 435,927	\$ 415,307	\$ 407,777	
Contributions as a percentage of covered payroll	30.9%	32.5%	26.6%	

Notes to Schedule

Valuation Date: 6/30/2014

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age
Asset valuation method	5-year smoothed market, limited to within 20% of the market value.
Amortization method	The unfunded actuarial accrued liability is amortized over an open 17 year period as a level percentage of payroll
Discount rate	7.50%
Amortization growth rate	3.50%
Price Inflation	3.00%
Salary increases	3.5% plus merit component based on employee classification and years of service
Mortality	Sex distinct RP-2000 Combined Mortality projected to 2010 using Scale AA with a 2 year setback for males and a 4 year setback for females
Valuation Date:	6/30/2016
Discount rate	7.00%
Amortization growth rate	3.00%
Salary increases	3.00%

*- Fiscal year 2015 was the 1st year of implementation, therefore only six years are shown.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

Last 10 Years*

As of June 30, 2021

	Measurement Period	2021	2020	2019	2018
Total OPEB Liability					
Service cost		\$ 24,561	\$ 23,904	\$ 27,857	\$ 26,385
Interest on the total OPEB liability		51,586	48,027	42,925	39,024
Actual and expected experience difference		(46,652)		8,635	
Changes in assumptions		(26,004)			
Changes in benefit terms		(269,916)	285	14,916	
Benefit payments		(23,585)	(11,926)	(3,000)	
	Net change in total OPEB Liability	<u>(290,010)</u>	<u>60,290</u>	<u>91,333</u>	<u>65,409</u>
	Total OPEB liability- beginning	<u>854,610</u>	<u>794,320</u>	<u>702,987</u>	<u>637,578</u>
	Total OPEB liability- ending (a)	<u><u>564,600</u></u>	<u><u>854,610</u></u>	<u><u>\$ 794,320</u></u>	<u><u>\$ 702,987</u></u>
Plan Fiduciary Net Position					
Contribution - employer		51,996	20,810	\$ 39,000	\$ 36,000
Net investment income		26,452	48,285	13,787	10,726
Benefit payments		(23,585)	(11,926)	(3,000)	
Administrative expense		(205)	(76)	(529)	(132)
	Net change in plan fiduciary net position	<u>54,658</u>	<u>57,093</u>	<u>49,258</u>	<u>46,594</u>
	Plan fiduciary net position- beginning	<u>388,571</u>	<u>331,478</u>	<u>282,220</u>	<u>235,626</u>
	Plan fiduciary net position- ending (b)	<u><u>443,229</u></u>	<u><u>388,571</u></u>	<u><u>\$ 331,478</u></u>	<u><u>\$ 282,220</u></u>
	Net OPEB liability - ending (a)-(b)	<u><u>\$ 121,371</u></u>	<u><u>\$ 466,039</u></u>	<u><u>\$ 462,842</u></u>	<u><u>\$ 420,767</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability:		78.50%	45.47%	41.73%	40.15%
	Covered payroll:	\$ 113,019	\$ 433,969	\$ 430,992	\$ 433,405
Total Net OPEB liability as a percentage of covered payroll:		107.39%	107.39%	107.39%	97.08%

*- Fiscal year 2018 was the 1st year of implementation, therefore only four years are shown.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
SCHEDULE OF OPEB CONTRIBUTIONS

Last 10 Years*

As of June 30, 2021

The District's contribution for the fiscal year ended June 30, 2018 was \$36,000. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2018, therefore the District does not need to comply with GASB 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year ended June 30, 2019 was \$39,000. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2019, therefore the District does not need to comply with GASB 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year ended June 30, 2020 was \$20,810. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2020, therefore the District does not need to comply with GASB 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year ended June 30, 2021 was \$23,585. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2021, therefore the District does not need to comply with GASB 75's Required Supplementary Information requirements.

*- Fiscal year 2018 was the 1st year of implementation, therefore only four years are shown.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 428,300	\$ 428,300	\$ 515,371	\$ 87,071
Special assessments	620,771	620,771	657,695	36,924
Revenue from contract services	105,000	105,000	62,918	(42,082)
Intergovernmental revenue	10,000	10,000	16,513	6,513
Interest	10,289	10,289	14,263	3,974
Other revenues	2,000	2,000	2,195	195
Total revenues	<u>1,176,360</u>	<u>1,176,360</u>	<u>1,268,955</u>	<u>92,595</u>
Expenditures:				
Salaries and benefits	847,873	847,873	873,614	(25,741)
Uniforms	6,000	6,000	6,554	(554)
Communications	5,200	5,200	5,920	(720)
Household expense	2,800	2,800	3,069	(269)
Insurance	16,803	16,803	17,076	(273)
Maintenance and repairs	20,175	20,175	14,731	5,444
Operating supplies	9,000	9,000	9,934	(934)
Memberships	14,500	14,500	14,711	(211)
Office and miscellaneous expenses	5,500	5,500	13,360	(7,860)
Professional fees	88,575	88,575	68,216	20,359
Chemicals	75,000	75,000	55,066	19,934
Training	3,000	3,000	3,344	(344)
Transportation and travel	4,000	4,000	399	3,601
Fuel	9,500	9,500	6,444	3,056
Utilities	4,800	4,800	3,763	1,037
Capital outlay	65,000	65,000	33,750	31,250
Total expenditures	<u>1,177,726</u>	<u>1,177,726</u>	<u>1,129,951</u>	<u>47,775</u>
Excess of revenues over (under) expenditures	(1,366)	(1,366)	139,004	140,370
Fund balance, July 1	<u>2,176,934</u>	<u>2,176,934</u>	<u>2,176,934</u>	
Fund balance, June 30	<u>\$ 2,175,568</u>	<u>\$ 2,175,568</u>	<u>\$ 2,315,938</u>	<u>\$ 140,370</u>

SIDE LETTER OF AGREEMENT BETWEEN

The Mosquito and Vector Management District of Santa Barbara County (“District”) and

the MVMDSBC Employees Association (“Association”)

Regarding the Salary Survey for Vector Technicians

A. The 2021-2024 Memorandum of Understanding (“MOU”) between the District and the Association provides that, upon execution, “the District will conduct a salary survey for two current Vector Technicians, by comparing their salaries to those of employees in similar classifications at similar agencies, with any changes to salaries only upon mutual agreement and not subject to impasse resolution.”

B. Shortly after execution of the 2021 MOU between the parties, the District conducted a salary survey for the Vector Technician classification and shared the results of the survey with the Association. The District and the Association met thereafter on several occasions to engage in further discussions related to the salary survey, which compared the salaries of the District’s Vector Technicians with the salaries of employees in similar classifications at five similar public agencies. As a result of these discussions, the District and the Association agree as follows:

1. The salary of Vector Technician Donny Cram shall be adjusted from \$52,232 to \$57,222, effective upon execution of this Side Letter.
2. The salary of Vector Technician Royce Sharp shall not be adjusted.
3. The parties may agree to conduct additional salary surveys in the future and to consider the compensation paid to employees at agencies other than the five agencies considered in 2021.

The agreement set forth above is authorized by the following:

The District:

The Association:

by 
Brian Cabrera, District General Manager

by 
Vesna Ibarra, Association President

February 25, 2022
Date signed

02-25-2022
Date signed

CONSULTING SERVICES AGREEMENT

This Agreement is entered into effective the 9th day of May, 2022 by and between Total Compensation Systems, Inc. ("Consultant"), a California corporation with principal offices located at 5655 Lindero Canyon Road, Suite 223, Westlake Village, California, 91362 and Mosquito & Vector Management District of Santa Barbara County ("Customer").

The following shall govern the provision of consulting services by Consultant to Customer.

1. Consulting Services. Consultant shall provide the consulting services described on Schedule 1 attached hereto.
2. Compensation to Consultant. Customer shall pay Consultant for the consulting services described on Schedule 1 attached hereto the compensation set forth on Schedule 2 attached hereto.
3. Term and Termination. (a) Term. This Agreement shall commence on the date first written above and shall continue in effect until December 31, 2024, or until all consulting services described on Schedule 1 have been performed, whichever occurs first, unless sooner terminated in accordance with the provisions of this Agreement. (b) Termination Without Cause. This agreement may be terminated at any time by either party upon sixty (60) days prior written notice to the other party. (c) Termination With Cause. Either party shall have the right to terminate this Agreement upon the failure of either party to observe any of the covenants and agreements required to be observed by it under this Agreement, and such failure continues for a period of thirty (30) days after written notice thereof. (d) Rights and Obligations after Termination. Termination of this agreement shall not relieve either party of any rights or obligations arising out of the Agreement prior to termination, with the exception that the amount of the final payment that shall be made by Customer shall be based solely upon the percentage of work that was completed by Consultant.
4. Customer Will Provide Information. Customer shall provide Consultant with the information necessary for Consultant to provide the consulting services described on Schedule 1 attached hereto.
5. Authorization to Acquire Information. Customer hereby authorizes Consultant to acquire the necessary information reasonably required by Consultant to provide the consulting services described on Schedule 1 attached hereto from any agency, agencies, source or sources.
6. Customer's Right to Provide Information. Customer represents and warrants to Consultant that it has the right to provide the information that will be given by Customer to Consultant, or which will be acquired by Consultant pursuant to paragraphs 4 and 5 above.
7. Limitation on Services. Customer understands that Customer retains sole authority and responsibility for the operation and design of all Customer's employee benefit plans.
8. Ownership of Systems and Materials. All systems, programs, operating instructions, forms and other documentation prepared by or for Consultant shall be and remain the property of Consultant. All data source documents provided by Customer shall remain the property of Customer.
9. Indemnification. (a) By Customer. Customer hereby agrees to defend and indemnify Consultant and hold Consultant harmless against any claims, injury, costs or damages (including actual attorneys' fees incurred) resulting from Customer's gross negligence or willful misconduct. (b) By Consultant. Consultant hereby agrees to defend and indemnify Customer and hold Customer harmless against any claims, injury, costs or damages (including actual attorneys' fees incurred) resulting from Consultant's gross negligence or willful misconduct.

10. General.

- a. Relationship of the Parties. The relationship between Consultant and Customer established by this Agreement is that of independent contractors. Consultant and Customer shall each conduct its respective business at its own initiative, responsibility, and expense, and shall have no authority to incur any obligations on behalf of the other.
- b. Force Majeure. No party shall have liability for damages or non-performance under this Agreement due to fire, explosion, strikes or labor disputes, water, acts of God, war, civil disturbances, acts of civil or military authorities or the public enemy, transportation, facilities, labor, fuel or energy shortages, or other causes beyond that party's control.
- c. Entire Agreement. This Agreement and the Schedules attached hereto contain the entire agreement between the parties and supersedes all previous agreements and proposals, oral or written, and all negotiations, conversations, or discussions between the parties related to the subject matter of this Agreement. This Agreement shall not be deemed or construed to be modified, amended, rescinded, canceled or waived in whole or in part, except by written amendment signed by both of the parties hereto.

11. Confidentiality. Consultant recognizes that its work will bring it into close contact with confidential information of Customer, including personal information about employees of Customer. Consultant agrees not to disclose anything that is the confidential information of Customer, or that is proprietary to Customer, including its software, its legacy applications, and its databases, to any third party.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as set forth below.

"CONSULTANT"
TOTAL COMPENSATION SYSTEMS, INC.

"CUSTOMER"
MOSQUITO & VECTOR MANAGEMENT
DISTRICT OF SANTA BARBARA COUNTY

Signed: 

Signed: _____

By: Geoffrey L. Kischuk

By: _____

Title: President

Title: _____

Date: May 6, 2022

Date: _____

SCHEDULE 1

For the purposes of this Agreement, "consulting services" shall include the following services provided by Consultant to Customer:

Consulting reports including all actuarial information necessary for Customer to comply with the requirements of current GASB accounting standards 74/75 related to retiree health benefits for two years, including one full valuation and one "roll-forward" valuation. Study results can be split by up to five employee classes. Consultant will provide as many copies of the final reports as Customer shall reasonably request.

Services do not include Consultant's in-person attendance at any meetings. Services also do not include a separate funding valuation unless requested by Customer.

SCHEDULE 2

Customer shall pay Consultant for the retiree health valuation report based on the full valuation a total of \$3,200. One-half, or \$1,600 shall be due within 30 days of the commencement of work by Consultant. One-half, or \$1,600 shall be due within 30 days of the delivery by Consultant to Customer of the draft consulting report for the full valuation (or within 30 days of contract termination, if earlier). Customer shall also pay Consultant for the retiree valuation report based on the “roll-forward” valuation a total of \$1,600 within 30 days of the delivery by Consultant to Customer of the draft consulting report for the “roll-forward” valuation (or within 30 days of contract termination, if earlier)

If Consultant receives a non-refundable deposit from Customer of \$1,440 by July 15, 2022, all amounts shown above shall be reduced by 10%.

TCS Total Compensation Systems, Inc.

May 6, 2022

Brian Cabrera
General Manager
Mosquito & Vector Management District of Santa Barbara County
2450 Lillie Avenue
Summerland, CA 93067

Dear Brian,

This letter is our proposal for GASB 74/75 actuarial valuation services. The proposal includes a full actuarial valuation as of June 30, 2022 as well as an anticipated roll-forward valuation as of June 30, 2023.

Fees and Our 10% Discount

To confidently schedule existing clients, we provide an incentive for clients who make a commitment in advance of the valuation date. To reserve a place in our schedule, please send the signed contract and non-refundable deposit of one-half of the full valuation fee by July 15, 2022. By reserving a spot, Mosquito & Vector Management District of Santa Barbara County is not only guaranteed a valuation slot, but is given priority over every client that didn't reserve one.

We give a 10% discount of the full valuation fee as well as of the subsequent roll-forward valuation fee to those who reserve a spot by July 15, 2022. That means that, to reserve a spot, we must receive the signed contract and a check for \$1,440 – i.e. one-half of 90% of \$3,200 – by July 15, 2022. The following table shows our fees under GASB 74/75:

	<u>Full GASB 74/75</u>	<u>GASB 74/75 w/ 10% Discount</u>
Fee for Full Valuation	\$3,200	\$2,880
Roll-forward Valuation for 2 nd Year	\$1,600	\$1,440

Our fees are generally all-inclusive without additional charges for phone calls, re-work, or additional information. However, because the vast majority of our clients do not require an in-person meeting or a separate funding valuation, we prefer not to bake those costs into our standard fees. We do not charge to present valuation results via telephone or a video call or to provide a recommended funding schedule. In the rare cases where an in-person meeting is necessary, we charge based on travel time (to a maximum of \$4,000). Fees for substantial additional funding work are determined based on the scope of the project.

If you choose *NOT* to reserve a spot, we still hope to work with you on the GASB 74/75 valuation, though it will be at the full fee quoted above.

Second Year Roll-Forward Valuation

As you know, GASB 75 requires a full actuarial valuation at least every two years. Because your last full valuation was performed as of June 30, 2020, you are due for this full valuation as of June 30, 2022. While this proposal does include the subsequent roll-forward valuation that we anticipate performing as of June 30, 2023, we will confirm with you prior to performing that work to ensure circumstances have not changed and that you would still like for us to proceed with the roll-forward valuation.

Timing and Data Requirements

Our records indicate that you will use the results of this June 30, 2022 valuation in your financials for the fiscal year ending June 30, 2023. This means that the valuation process is spread over a longer timeframe since the valuation census data should still be as of June 30, 2022 but asset and audit information will not be available until several months afterwards.

The following timeline shows when the primary data items are expected to be provided.

Data Item	Anticipated Delivery	Responsible Party
Census Data	June-August	Mosquito & Vector Management District of Santa Barbara County
Asset Information	October-February	Mosquito & Vector Management District of Santa Barbara County
Audit Report/CAFR	January-March	Mosquito & Vector Management District of Santa Barbara County
Draft Report	January-May	TCS

Please let us know if you have any questions about the above or generally about retiree health or pension benefits. We would very much appreciate once again having the opportunity to work with Mosquito & Vector Management District of Santa Barbara County.

Sincerely,



Geoffrey L. Kischuk
Actuary
gkischuk@totcomp.com



Will Kane
Actuary
wkane@totcomp.com



Luis Murillo
Actuary
lmurillo@totcomp.com

We request the following information in order to complete your retiree health actuarial valuation:

- **Census Data.** Demographic information as of June 30, 2022 for active employees eligible for future retiree health benefits and retirees currently receiving health benefits. See below for specific data items needed.
- **Medical Premium Rate Summary.** A summary exhibit that shows the full premium rates (even if the employer only pays up to a certain amount) for medical plans available to active employees and pre-Medicare retirees. Not necessary if you participate in CalPERS Medical as those rates are published and applicable broadly.
- **Audit Report / ACFR.** Your audit report for the fiscal year ending June 30, 2022.
- **Description of Benefit Arrangement.** Either your most recent collective bargaining agreements or a summary of the retiree health benefits and eligibility. If the benefit structure has changed since the last actuarial valuation, a brief description of the change is helpful.
- **Asset Statement.** If retiree health benefits are being funded through an irrevocable trust, please provide the annual trust statement for the full fiscal year ending on June 30, 2022.
- **Formal Funding Policy.** If your plan has a Board-approved funding policy to serve as a basis for an Actuarially Determined Contribution under GASB 75, please let us know (this is relatively rare).
- **Other Useful Information.** Every retiree health plan is unique! If there is information not listed above or below that you believe would be helpful, please feel free to provide it.

For Each Active Employee (any active employee who may become eligible for future retiree health benefits)

- Required Information
 - Date of Birth
 - Sex
 - Date of Hire
 - Employee Group (e.g. Police, Fire, Management, Classified, Certificated, Miscellaneous)
 - Full-Time Equivalent Fraction OR Hours Per Week OR Full-Time / Part-Time Indicator
- Other Information (not required but helpful to have)
 - Name
 - Identifier (e.g. Employee ID, SSN, Last 4 SSN)
 - Active Medical Plan Name, Premium Amount, and Coverage Tier (Single, 2-Party, Family)
 - Salary or Rate of Pay (only needed if you will ask us to calculate the plan's covered payroll)

For Each Retiree (any retiree receiving health coverage (even if self-pay) or health payments through employer)

- Required Information
 - Date of Birth
 - Sex
 - Date of Retirement (to the extent available)
 - Date/Age Benefit Ends (needed if differs amongst retirees – e.g. Lifetime for some / Age 65 for others)
 - Employee Group (e.g. Police, Fire, Management, Classified, Certificated, Miscellaneous)
 - Medical Plan Name and Coverage Tier (Single, 2-Party, Family)
 - Medical Premium – Total Amount (even if employer only pays up to a capped amount)
 - Medical Premium – Employer Portion (including employer reimbursement of Retiree Portion, if any)
 - Medical Premium – Retiree Portion
 - Employer Paid Amount for any Non-Medical Health Benefits (Dental, Vision, Life Insurance, Medicare Part B, HRA Contributions, Cash-In-Lieu, etc.)
- Other Information (not required but helpful to have)
 - Name
 - Identifier (e.g. Employee ID, SSN, Last 4 SSN)

TCS Total Compensation Systems, Inc.

April 8, 2021

Brian Cabrera
General Manager
Mosquito & Vector Management District of Santa Barbara County
2450 Lillie Avenue
Summerland, CA 93067

Dear Brian,

This is in response to your request for guidance regarding an Employer Contribution Target Amount (ECTA) for your OPEB plan. The following is calculated as of July 1, 2020 and is based on the results of our GASB 75 Valuation report dated February 11, 2022.

The ECTA is calculated to reduce the plan's current \$121,371 Net OPEB Liability (NOL) to \$0 over the specified timeframe by amortizing (i.e. paying off) the NOL while continuing to fund the annual Service Cost. The ECTA should be recalculated every one or two years as demographic experience, changes in assumptions, and actual investment return cause the NOL and Service Cost to deviate from expectations.

Amortization Basis	20 years % of Payroll
1) Annual Service Cost	\$19,434
2) Amortization of \$121,371 NOL	\$8,281
1 + 2) Annual Employer Contribution Target Amount (ECTA)	\$27,715

Keep in mind that the ECTA includes both contributions made to the trust as well as any pay-as-you-go benefit payments that are made from outside of trust assets.

ECTA is an informal term used by Total Compensation Systems to help public agencies set a funding target for their OPEB plan. We do not consider this to be an Actuarially Determined Contribution (ADC) as defined under GASB 75. Our interpretation is that an ADC under GASB 75 only applies when the contribution is formally adopted by a governing board, and that the plan's actuary should not label any amount as an ADC without a formally adopted funding policy.

Please let me know if you have any questions about the above or about retiree benefits, in general.

Sincerely,



Will Kane, FSA, EA, MAAA
Consulting Actuary
Total Compensation Systems, Inc.
5655 Lindero Canyon Road, Suite 223
Westlake Village, CA 91362
(805) 496-1700
wkane@totcomp.com

OPEB Fund Summaries for March 2022		
	CalPERS	PARS
Beginning Balance	\$571,449	\$87,776
Earnings/Losses	(\$3,526)	(\$192.99)
Expenses	(\$41)	(\$44)
Contribution	\$9,148	\$0
Ending Balance	\$577,030	\$87,539
Ending Balance minus contribution	\$567,882	\$87,539
Gain/Loss	(\$3,567)	(\$237)
% change	-0.62%	-0.27%

General Manager's Report for April 2022

1. Four thousand five hundred and seventy-four dollars (\$4,574) were deposited into CERBT on 4/6.
2. BC attended a webinar on cybersecurity sponsored by VCJPA. 4/7.
3. VI, KS, and BC attended the online MVCAC Southern Region Integrated Vector Management Meeting. 4/20.
4. RS attended a continuing education webinar on Perimeter Pest Control for various vectors. 4/21.
5. VI attended a webinar on Ant Biology and Control sponsored by EcoVenger. 4/26.
6. KS and VI attended a webinar on new organic mosquito adulticides presented by Target Specialty Products. 4/28.
7. BC met online with representatives of the National Special District Coalition to discuss possible funding sources for purchasing a new mosquitofish maintenance and filtration system. 4/29.
8. VI updated and translated into Spanish brochures on West Nile virus and rodents.
9. New pages have been added to the District website.

Upcoming:

1. Memorial Day, Office Closed. 5/30.